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Situation of human rights in the Islamic Republic of Iran

Note by the Secretary-General**

The Secretary-General has the honour to transmit to the members of the General Assembly the interim report prepared by Maurice Copithorne, Special Representative of the Commission on Human Rights on the situation of human rights in the Islamic Republic of Iran, in accordance with Assembly resolution 54/177 of 17 December 1999.

* A/55/150 and Corr.1 and 2.
** In accordance with General Assembly resolution 54/248, sect. C, para. 1, the present report is being submitted on 8 September 2000 so as to include as much updated information as possible.

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Interim report of the Special Rapporteur of the Commission on Human Rights on the situation of human rights in the Islamic Republic of Iran

Summary

The present interim report covers the period 1 January to 15 August 2000.

Those seven months have been tumultuous ones in the Islamic Republic of Iran and human rights have been a dominant feature in most of the issues. From one perspective, it might be said that the Government is paying a high price for the transparency that the Government itself introduced three years ago.

The most dramatic development was the accelerating attack on the press, which by the end of the period under review had led to the suppression of the entire reformist press and the imprisonment of many journalists. At the time of writing, there were reports that some of the press would be allowed to reopen.

The economic situation of the poor and marginalized worsened during the period. On a significant number of occasions, Iranians took to the streets to protest unemployment, inflation and inadequate municipal services, as well as more political issues, such as the freedom of the press, the treatment of students and other detainees and government inaction in general. Paramilitary vigilantes often had a role in the suppression of those demonstrations.

The status of women remained largely unchanged, although there is the prospect that the new Majilis will tackle some of the systemic issues, such as easier access to divorce and the minimum age for marriage.

The promised reform of the judiciary has not got off the ground and there are many indications that it is being hotly debated behind the scenes. Prisons are vastly overcrowded and executions remain suspiciously high. The evidence of the use of torture by law enforcement agencies, usually in illegal detention centres, is becoming a matter of public record.

The murders and disappearances of intellectuals and political dissidents remains unsolved, with increasing pressure on the Government to expedite the prosecution of those concerned and to let the full truth come out.

The status of ethnic and religious minorities remains largely unaddressed. The alienation of some minority ethnic groups by the Government's tacit policy of assimilation continues to grow.

Electoral democracy continues to grow, although major institutional obstacles to the exercise of the plenary powers by the legislature are now coming to the fore.

On balance, the Special Representative considers that certain tangible progress made to date in 2000 has been overshadowed by backsliding in some areas and stagnation in others.

Contents

		Paragraphs	Page
I.	Introduction	1–9	4
II.	Special Representative's activities and sources	10–11	4
III.	Freedom of expression	12–21	5
	A. Media	12–15	5
	B. Student protests	16–21	5
IV.	Status of women	22–31	6
V.	Legal subjects	32–58	7
	A. Reform of the judicial system	32–36	7
	B. Rules of fair trial and related matters	37–42	8
	C. Independent Bar Association	43–46	8
	D. Prisons	47–48	8
	E. Executions	49–52	9
	F. Torture and other cruel, inhuman or degrading treatment or punishment	53–58	9
VI.	Murders and disappearances of intellectuals and political dissidents	59–62	10
VII.	Status of minorities	63–79	10
	A. Kurds	63–67	10
	B. Azeris	68–70	11
	C. Religious minorities: Sunnis and Baha'is	71–76	11
	D. Minorities policy	77–79	12
VIII.	Other important matters	80–101	13
	A. Economic, social and cultural rights	80–86	13
	B. Democracy	87–94	14
	C. Guardian Council	95–98	15
	D. Islamic Human Rights Commission	99–101	15
IX.	Correspondence with the Government of the Islamic Republic of Iran	102	15
X.	Conclusions	103–113	16
Annexes			
I.	Denial of fair trial and related rights		18
II.	Information on the situation of the Baha'is		20
III.	Correspondence between the Special Representative and the Government of the Islamic Republic of Iran, 1 January-1 July 2000		21

I. Introduction

1. The first seven months of 2000 have been tumultuous ones in the Islamic Republic of Iran. Human rights have been in the forefront, indeed frequently the core issue involved in events.

2. The most dramatic and far-reaching event was the accelerating attack on the freedom of press, which led to the virtual closing down of the entire reformist press. That event was especially significant because the establishment of a culture of open discussion centring on a free press had been at the heart of the President's declared objective of creating a civil society.

3. A number of economic, social and political conditions underlie many of the recent developments in the country. Their nature is perhaps most dramatically reflected in the surge of efforts by Iranians to migrate. The brain drain is serious. According to press reports, 80 per cent of the Iranian students who have competed in international science Olympiads in the last three years are now studying outside the country. Some 150,000 Iranian doctors and engineers now live in the United States. One government official attributed those developments mostly to the lack of security at the social level and the lack of attention to the most basic rights of those elites. More generally, many foreign embassies in Tehran report a sharp increase in immigration enquiries. The press reports that desperate Iranians are turning up as illegal immigrants in many parts of the world.

4. Many of the social problems in the Islamic Republic of Iran, most of which have human rights dimensions, can be traced to the economic crisis, particularly in terms of rising unemployment and still rampant inflation. The poor and the marginalized are bearing the brunt of a mismanaged economy.

5. The governance structure in Iran is still a major cause of the problems facing society rather than a mechanism for their solution. Wasteful competition between the branches of government and the incoherence and incompetence that characterizes much of the bureaucracy appear to be standing in the way of movement towards a culture of human rights. Personalities and factions have not yet ceded much ground to the rule of law despite earlier promises of comprehensive reform. So much needs to be done and yet so little is being achieved, particularly in addressing the systemic obstacles to progress.

6. Equality rights have seen little progress. Women and minorities remain seriously disadvantaged in law and in practice. Neither the executive nor the legislature have taken leadership roles in addressing the legal as well as the social obstacles, although there are early signs of change on the part of the new Majilis, at least concerning women.

7. In the present report, the Special Representative has attempted once again to capture what he believes to be the high points — and the low ones — in the effort to advance the cause of human rights in the Islamic Republic of Iran.

8. Overall, the Special Representative is reluctantly compelled by the record to state that in his view, such progress as there has been to date in 2000 has been overshadowed by backsliding in some cases and stagnation in others.

9. Finally, the Special Representative wishes to note, as he has done many times in the past, that the Islamic Republic of Iran is a complex, dynamic society. The pace of development, some of it substantive, has accelerated in recent months. The Special Representative believes that the country is changing and will continue to change. Significant improvements in the enjoyment of human rights are certainly not out of question, and indeed that climate might change markedly between the time the present report is being finalized in mid-August 2000 and the time the debate on the human rights situation in the Islamic Republic of Iran gets under way in the Third Committee.

II. Special Representative's activities and sources

10. In seeking to discharge his mandate, the Special Representative has used many sources of information, including the Government of the Islamic Republic of Iran, other Governments, individuals, non-governmental organizations and the Iranian and international media.

11. During the period under review, the Special Representative received written communications from the following non-governmental organizations concerning the Islamic Republic of Iran: Alliance for Defense of Human Rights in Iran; Amnesty International; Baha'i International Community; Committee for Defence of Liberty in Iran; Association

for the Defence of Political Prisoners in Iran; Committee to Protect Journalists; Constitutionalist Movement of Iran; Democratic Party of Iranian Kurdistan; Human Rights Watch; International PEN American Center; International PEN Writers in Prison Committee; Iranian Worker Left Unity; National Council of Resistance of Iran; Organization for Defending Victims of Violence; Reporters sans Frontières; Social Research; and the Society for the Defence of Political Prisoners in Iran.

III. Freedom of expression

A. Media

12. In the period under review, the closing down of the reformist press has perhaps been the biggest story in the Islamic Republic of Iran itself, as well as the most evident mass suppression of a human right. At the time of preparation of the present report, some 22 newspapers and journals have been closed, and at least an equal number of publishers and writers have been convicted, jailed or fined, or served with a summons by one of the various tribunals now exercising jurisdiction over the press. Six months ago, authority over the press was by legislation, in the hands of the press court, although other tribunals, including notably the Revolutionary Courts and the Special Clerical Courts, were claiming an inherent jurisdiction and getting away with it.

13. In March 2000, after the elections for the sixth Majilis, the lame duck fifth Majilis passed press law amendments which gave the various tribunals, including the Press Court, sweeping jurisdiction and extraordinary procedural freedom that did away with even the limited guarantees of fair trial provided for in the old press law. The result is a truly draconian regime that has led to the silencing of the reformist press. In a matter of a few days in late April 2000, 14 journals were closed by order of the judiciary, apparently without hearings. The press court seems to have become simply another control agency dedicated to the suppression of free expression rather than the protection of that right. It now sometimes acts even in the absence of complaints. One journal noted that in principle what people expect is that the accused first be summoned to the court, charged with specific crimes, and defended by a lawyer, and that the court would only then deliver its verdict.

14. In August 2000, the new sixth Majilis made an effort to undo the damage by preparing a number of amendments, but these were taken off the Majilis agenda following an apparently unprecedented intervention by the Supreme Leader. A few Majilis deputies objected, and the chair of the Majilis Culture Commission tendered his resignation, declaring it was his religious duty to defend the Majilis. Extrajudicial groups of demonstrators camped outside the Majilis in an apparent attempt at intimidation, and the state broadcaster, Iran Broadcasting, a noted proponent of the conservative view, came under fire for spreading negative propaganda, which led to a brawl on the floor of the Majilis.

15. There does seem to be a feeling in some quarters that the pendulum may have swung too far, and there is evidence that some of the closed papers will be allowed to reopen. In sum, things may be changing for the better.

B. Student protests

16. In his report to the General Assembly a year ago (see A/54/365, paras. 14-20) the Special Representative reported on the student demonstrations of July 1999 in Tehran and Tabriz. It was clear that extensive human rights violations had taken place at the University of Tehran dormitories in the beatings of students by Iranian security forces and by paramilitaries. Further human rights violations took place in the arrest of students and non-students in the ensuing street demonstrations. In his report to the Commission on Human Rights at its fifty-sixth session (E/CN.4/2000/35), the Special Representative reported on the treatment of the arrested students as well as members of the Iran Nation Party. Many facets of their detention were in clear violation of international standards. Four students were sentenced to death, but their sentences were subsequently commuted to various terms of imprisonment. About two thirds of the 1,500 or so students initially detained seem to have been released. Some of those have now testified to the harsh treatment they received while in detention. One of the students has been convicted of apostasy, about which the Special Representative has made representations to the Government. To the Special Representative's knowledge, there is still no final accounting of all persons arrested in connection with the July 1999 demonstrations.

17. In the case of those arrested in connection with similar demonstrations in Tabriz, 21 persons, of whom 12 were students, were sentenced to jail terms ranging from three months to nine years. Reportedly as a result of the intervention of the Speaker of the Majilis, the implementation of the sentences has been postponed. The Speaker has said that the Majilis will be holding an inquiry into the Tabriz incident.

18. The trial of those who provoked the demonstrations, that is, the instigators of the attack on the University of Tehran dormitories, was much slower in coming. Charges were laid in February 2000 against 20 policemen and senior officers. A detailed account of the conduct of the police and of the yet unnamed and uncharged paramilitaries came out in the trial. The judge found that the incident had taken place on the whole as charged by the students and that 34 of them should be compensated from state funds but he then discharged all but two of the accused. That led to an outcry from the students, who according to the press have launched an appeal. There have now been calls for the Majilis to enact tougher controls on the police in dealing with academic institutions.

19. Meanwhile, the first anniversary of the July 1999 demonstrations prompted demonstrations in Tehran and in Tabriz and the arrest of more students in both cities. In April and again in June 2000, there were arrests of students.

20. A full accounting for the July 1999 raid on the student dormitories, which had been promised by various leaders, remains outstanding. The head of the judiciary repeated that commitment in the days after the verdict in the trial of the police involved in the raid.

21. There is also an accounting to be made to what appear to be the well-founded and widespread allegations of the torture of student detainees and of the absence of a fair trial for those formally charged before the Revolutionary Court (see paras. 53-56 below).

IV. Status of women

22. The situation of women in the Islamic Republic of Iran has not noticeably changed in the period under review. In fact, media attention appears to have significantly diminished, due perhaps in part to the suppression of the reformist press during the period.

23. In the February 2000 Majilis elections, 424 women were candidates. A number of them were reported in the press as calling for action, making such statements as "Our society and women must be freed from cultural and social burdens, such as imposed marriages and inequalities in Islamic laws" and "Until now, women's rights and sensitivities have been derided in the Islamic Republic of Iran and it is now our role and obligation to restore those rights". Nine women were elected, one of whom was subsequently elected to the six-member Majilis Managing Committee.

24. According to press accounts, in July 2000 Tehran City Council received a report declaring that prostitution and drug abuse were widespread among the youth of Tehran. The average age of prostitutes had fallen from 27 to 20 a few years ago. Some 90 per cent of the girls who ran away from home fell into prostitution. The principal cause of prostitution was said to be economic hardship and social alienation.

25. There continue to be calls for more attention to the condition of women through, for example, the election of women to one third of the Majilis seats and the creation of special institutions as distinct from advisory boards to promote women's affairs. Frequent mention is made of the access that women now have to education up to the highest level. Less frequently, mention is made of the fact that many women cannot find employment, usually due to patriarchal attitudes in the family and workplace. Women currently make up just 14 per cent of the workforce.

26. During the period under review, the first woman was appointed as the governor of a district; a *fatwa* was issued authorizing women to lead members of the same sex in prayers.

27. Attention is beginning to be paid in the Islamic Republic of Iran to the deleterious effect of the *chador*. It was recently targeted by the President of a Women's University as the cause of increasing osteoporosis among women.

28. In January and again in February 2000, there were large demonstrations by students of the pilot programme, women-only Fatimeh Medical University, demanding the dismissal of the Chancellor and the Board and an improvement in academic standards.

29. Situations sometimes come to the attention of the Special Representative which, despite their probable

infrequency, do in his view call out for urgent action by the Government, such as a recent story in *Resalat* on 4 July 2000 reporting the statement by an adviser to the Ministry of Health that consent for medical treatment given by a single mother, even for emergency surgery, does not meet the requirements of Iranian law. Reportedly, 15 per cent of Iranian households are now headed by a mother as a single parent. The Special Representative urges the Government to respond to this situation promptly in order to head off any denials of access to health care.

30. On the topic of violence against women, the *Human Development Report of Iran, 1999*, declares that an age-old culture of male domination, coercion and violence against women, generally regarded as chastisement, is mostly taken for granted by society. The existence of discriminatory laws and the ambiguity of other laws compound that attitude and make women vulnerable to violence, particularly domestic violence. It should therefore come as no surprise that apart from a few measures applied in extreme cases and some reasonably effective programmes designed to identify the cultural, social and legal roots of violence against women, no notable action has been taken to change prevailing attitudes or reform the pertinent laws and regulations.

31. That reform of some of the most egregious examples of discrimination is politically conceivable came in mid-August 2000, when the Majilis voted by more than a two-thirds majority to consider a bill that, in the absence of a court order, would likely raise the age of marriage to 14 for girls and 17 for boys. According to the press, in May 2000 an adviser on women's affairs had said that there were 52,000 married girl students between the ages of 10 and 14 and 617,000 between 15 and 19. According to the same report, most married girls drop out of school early in their marriage.

V. Legal subjects

A. Reform of the judicial system

32. In his report to the Commission on Human Rights (see E/CN.4/2000/35, para. 37), the Special Representative noted the candid comments of the new head of the judiciary, Ayatollah Shahroudi, on the condition of the Iranian judicial system. His call for reform seemed to be widely welcomed. That theme has been reiterated on a number of occasions in the period under review. However, there have been few concrete proposals for substantive change.

33. In June 2000, Ayatollah Shahroudi was quoted as saying that judicial development does not mean accepting models and findings of judicial systems in the world today that are labelled as human rights. At the end of July 2000, he declared that the judiciary system needed to address poverty, discrimination and corruption in the country.

34. One of the problems faced by the Iranian judicial system in recent years has been the negative consequences of a merging of the procuracy into the judiciary. It was announced in June 2000 that a separate procuracy would be re-established as of March 2001. At a meeting in June 2000 of the Tehran Justice Department, the head of the Department reportedly called for a new criminal code covering all aspects of the criminal law system. After that, the structure of public and revolutionary courts would have to be revisited.

35. There remain shadows over the process of reform, one of them being the role of extrajudicial groups. In December 1999, Ayatollah Shahroudi was quoted in the Iranian press as declaring that the Basiji had legal authority to prevent crimes and preserve the security of the country. Such a legitimation of a group that has been in the forefront of the violent suppression of peaceful public demonstrations can only run counter to the evolution of the rule of law. Sooner or later, in the name of civil society the Islamic Republic of Iran will have to address the proliferation of tribunals and law enforcement agencies that often compete in zealotry and provide a labyrinth for private citizens to traverse in their daily lives. The Government at least is aware of the problem. The Minister of the Interior said recently that no one has the right to hold a demonstration without a permit, even in support of religion or religious beliefs.

36. The Special Representative wishes to recall General Assembly resolution 54/163 on human rights in the administration of justice, in which the Assembly urges a number of relevant measures upon Governments.

B. Rules of fair trial and related matters

37. In his report to the Commission on Human Rights (see E/CN.4/2000/35, paras. 34 and 35) the Special Representative set out his understanding of the elements of a fair trial. By all accounts, these rules continue to be ignored by the judiciary in the Islamic Republic of Iran.

38. One of the prominent cases that came to light during the period under review was the treatment by the courts of the students and others arrested in connection with the demonstration of 5 July 1999. Quite apart from their treatment in pre-trial detention, they were tried in a closed court without benefit of counsel.

39. The trial of Jews and Muslims in Shiraz came to a head in the period under review, with the conviction of 12 persons, who received sentences from 2 to 13 years, and the acquittal of 5 others. There were some extraordinary twists in this prolonged and agonizing process for the Jewish accused and their families. It is quite clear that despite the statements of Iranian representatives to the contrary and indeed the lively defence mounted by one of the defence counsel parties, those trials were in no way fair. A fuller description of the deficiencies is set out in annex I.

40. There was also the case of the police general sentenced to eight months in jail for misconduct in the treatment of the arrested Tehran mayor and deputy mayors several years ago. The convicted general has at last report not yet seen the inside of a jail even though the findings of the military court were upheld on appeal.

41. Illegal detentions and persons simply gone missing in the justice system have begun to attract public attention. The Islamic Human Rights Commission is now publicizing its so far unsuccessful efforts to trace such persons.

42. In a freedom of the press case reported in the press in June 2000, a newspaper was suspended prior to a court hearing on the grounds that publishing the objections of two detained journalists about the food and hygiene conditions in jail, even though it was followed by the printing of a denial by officials, was a basis for closing down the newspaper for disparaging Islam and the religious elements of the Islamic revolution.

C. Independent Bar Association

43. Not much has been heard from the Independent Bar Association (IBA) in the period under review despite the turmoil regarding freedom of press and the conduct of the courts, particularly with regard to the rights of fair trial.

44. The Special Representative notes that the Union of Iranian Journalists met with the Speaker of the Majilis to express its concern about the treatment of journalists by the courts, and he wonders why IBA apparently did not take similar action over the detention of three of its members, Mehrangiz Kar, Shirin Ebadi and Mohsen Rohami. The detention of lawyers, even for a limited period, is clearly an act of intimidation towards both the lawyers concerned and the bar as a whole. The Special Representative recalls that several years ago, after its first Council election, IBA expressed itself clearly and publicly on the matter of law reform, and wonders why it has been apparently silent on the important current issue of the detention of lawyers.

45. The Special Representative has recently had brought to his attention an extract from an issue of the *Official Journal of the Islamic Republic of Iran* (No. 15985 of 26 November 1998), which records Majilis approval of a provision giving the judiciary the power to confirm the competency of law graduates to receive a license as a lawyer. As the bar cannot be beholden to the judiciary, that provision clearly offends international standards for the independence of the bar, as well as the reputation of the 90-year-old Iranian institution.

46. Finally, the Special Representative notes Commission on Human Rights resolution 2000/42, in which the Commission noted the various international instruments relevant to the independence of the bar.

D. Prisons

47. The Iranian prison system is under severe strain. According to press reports of statements in the period under review by the Director General and Deputy Director General of the Prisons Organization, as well as a former Deputy Prosecutor General, some 185,000 persons are currently in jail, perhaps two thirds of them for drug-related offences, and prison camps are being opened at the rate of five a year. In July 2000, an

Iranian newspaper was reported as saying that a prison population of 2.5 per 1,000 was a catastrophe for a society which is dedicated to its values.

48. The Special Representative notes that apart from building new prisons, the only other measure is to reduce the intake of prisoners. One move to that end is impending legislation to place women and children on probation rather than having them serve time in jail.

E. Executions

49. Executions continued at a reportedly high rate in the period under review. According to information received by the Special Representative based on press reports, some 130 executions occurred from January to the end of July 2000, including the execution of a woman in front of her two children. Eleven executions were held in public. In three other cases, individuals sentenced to death were pardoned from execution by the family of the victim at the execution site. The Special Representative finds it hopeful that in March 2000, a Ministry of Justice spokesman was quoted as saying that some of the hangings envisaged in Iranian laws were not necessary from a religious point of view and the system could replace them with other sentences.

50. The Special Representative notes that a public debate about the death penalty got under way in 1999 before strong official opposition extinguished it. In August 2000, the Supreme Court confirmed the sentence of three and a half years in prison for the editor-in-chief who had published the story that had set off the debate. He was convicted of "hurting Islam".

51. The Special Representative notes that the Commission on Human Rights has regularly called upon States in which the death penalty has not been abolished to comply with their obligations in this regard under the International Covenant on Civil and Political Rights, and to keep in mind the safeguards and guarantees set out in certain Commission on Human Rights resolutions, such as Commission resolution 2000/31.

52. The Special Representative wishes to reiterate that the statistics mentioned above are drawn from press accounts, with all the margin of error that implies. He calls upon the Government once again to make official figures publicly available.

F. Torture and other cruel, inhuman or degrading treatment or punishment

Torture

53. That torture continues in the Islamic Republic of Iran — and in its most primitive form — was confirmed in the period under review by the personal testimony of students and others arrested in the aftermath of the July 1999 demonstrations and subsequently released or on the basis of letters from convicted students apparently smuggled out of prison, some of which have been published in the Iranian press. They make shocking reading. The Special Representative has sent to the Government the details of some of the allegations, with a request for comments. The allegations focus mostly on treatment in Towheed prison, an institution reportedly belonging to the so-called Joint Committee Against Subversion, that is to say, it is outside the official prisons organization. There have been calls for the head of the judiciary to address seriously the issue of torture, particularly in such institutions of doubtful legitimacy as Towheed. One of the officials of the prison, when questioned, reportedly told a prisoner that torture was carried out in the prison on the verdict of the judge and the court, and was therefore legal.

54. It has now been several years since it began to be acknowledged that torture did exist in the Islamic Republic of Iran, notwithstanding article 38 of the Constitution. In 1999, what is believed to have been the first indictment for torture was brought against a police general and 10 colleagues. All were acquitted of torture but convicted of mistreatment of prisoners.

55. No information has come to the Special Representative's attention suggesting the Government is as yet addressing this blight on the international reputation of the country and the Government. The Special Representative notes Commission on Human Rights resolution 2000/43 on the subject of torture; in which, among many provisions, the Commission calls upon all Governments to implement fully the prohibition of torture, to address the need for investigation and documentation as set out in the principles annexed to the resolution, and to address the issue of impunity for those responsible.

56. The Special Representative urges the Government to comply in full with the above-mentioned Commission resolution.

Stoning and amputation

57. Stoning, surely a barbaric punishment, appears finally to be declining in the Islamic Republic of Iran. Only one such sentence came to the attention of the Special Representative in the period under review and that was apparently overturned on review. In March 2000, the press quoted the Ministry of Justice spokesperson as stating that stoning may not be in the country's interest, and that the head of the judiciary believes that it should avoid acts which could insult and taint the country's image.

58. Amputations appear to continue unabated.

VI. Murders and disappearances of intellectuals and political dissidents

59. One of several issues that appears to have severely damaged confidence in public security and in the Government as well has been the string of murders and disappearances of intellectuals and dissident political figures during about three months in late 1998 and early 1999, which became known as the chain or serial murders, the implication being that they were all related. By some reports, the chain stretches much further back, as an explanation of earlier suspicious events, such as the murder of three Christian clergy in 1994. Some suggest that it also covers mysterious deaths and incidents that have occurred since early 1999, including most recently the murder of the doctor known as the father of vasectomy in the Islamic Republic of Iran.

60. The central very tragic cases in this matter, the murders of Daryoush and Parvaneh Forouhar, were discussed in the Special Representative's last report to the General Assembly (see A/54/365, paras. 39-43). By all accounts, their memory remains very much alive for many Iranians inside and out of the country.

61. The investigation of these cases has been appallingly slow. At one time, 10 persons were arrested, 9 of whom were subsequently released on bail. It seems that the cases have not been pursued. The sixth Majilis has set up its own Commission to look into the murders. Another investigation is under way, reportedly under the direct management of the President and the head of the judiciary. Since the Special Representative's last report on the subject, some fairly certain details as well as much speculation has been placed in public debate. Yet, some 20 months after these horrendous acts took place, no clear progress has been made in bringing the perpetrators or their masterminds to justice.

62. In March 2000, Saeed Hajjarian, a newspaper editor, adviser to the President and Tehran City Councillor, escaped an assassination attempt that was subsequently linked to other recent murders. In May 2000, a revolutionary court sentenced the man alleged to have shot Hajjarian to 15 years and his accomplices to shorter sentences. This event was accompanied by more allegations of torture, and complaints concerning the court's successful efforts to prevent public exposure of the masterminds.

VII. Status of minorities

A. Kurds

63. Iranian Kurds have traditionally lived in the north-west of the country. They define "Kurdistan" as including all or parts of the provinces of Kermanshah, Iyllam, West Azerberijan and Kurdistan proper. The Kurdish population in this area is said to be in the order of eight million, with perhaps another two million in other provinces, such as Khorasan, where Kurds had been forcibly resettled in earlier centuries.

64. The Kurdish language is an autonomous language of the Indo-European group. The vast majority of the Kurds are Muslims, about 75 per cent Sunni and 25 per cent Shiite.

65. There has been a long history of tension between the Iranian Kurds and Tehran. Relations since the Islamic Revolution have been marked by one short period of unsuccessful negotiations in 1979-1980. Scholars lay blame for the failure on both sides. They note the areas of mixed ethnicity that the Kurds included in their claim, as well as the fact that there was a reference to the various ethnic minorities in the draft constitution, and that there was subsequently a proposal for a clause protecting Sunni religious practices.

66. Following the breakdown of negotiations, prolonged periods of violence ensued both in the Islamic Republic of Iran and abroad. Guerrilla warfare has continued in spurts, with civilian Kurds suffering the most in terms of direct casualties as well as

economic dislocation. While military action in Kurdistan appears to be at a low ebb at present, violence continues on the part of both the law enforcement agencies and armed Kurdish activists.

67. Iranian Kurdistan is by all accounts a fertile area and should be prosperous. In fact, according to the *Human Development Report of Iran, 1999*, the four provinces mentioned rank in the lower half of the provincial scale by the human development index; two of them, West Azerbaijan and Kurdistan, being among the very lowest. This now seems to be recognized by the Government. In the course of a recent visit to Kurdistan, the President referred to widespread poverty and unemployment, and declared that more funds would be made available for development in the area. The Special Representative has been informed that the primary demand of the Kurdish people is to be recognized as Kurds, which implies full recognition of their cultural rights, including the registration of Kurdish names. A major complaint is over the obstacles in the way of Sunni places of worship.

B. Azeris

68. While reliable demographic statistics are hard to come by in the Islamic Republic of Iran, it seems that the Azeris are the largest minority in the country, with estimates of their numbers reaching as high as 25 per cent of the 60 million total population. The Azeri language belongs to the Turkic language group and is thus unrelated to Farsi. In the Islamic Republic of Iran, the Azeris have traditionally lived in the north-west, where in many places they mixed with Kurds and Armenians. That relationship would seem to have been traditionally tempestuous. Today, Azeris are also found in most other parts of the Islamic Republic of Iran, with reportedly as many as a million in Tehran. Many Azeris have been absorbed into mainstream Persian society. The Azeris are principally Shiite. The Qajar dynasty of Iran was of Azeri stock, as indeed are reportedly many of today's Iranian elites.

69. For some time, there has been a demand by some Azeris for greater cultural autonomy. They speak of a national and cultural identity. The principal complaint against Tehran is that Azeris have been denied cultural recognition, in particular the exercise of basic cultural rights as set out in article 26 of the International Covenant on Civil and Political Rights.

70. The arrest of Mahmudali Chehregani, a lecturer at the University of Tabriz and a prominent Azeri activist, has drawn attention to the Azeri cause. Dr. Chehregani has previously demanded for the community the cultural autonomy rights provided for in article 15 of the Constitution. He had been elected to the fifth Majilis but had been disqualified, reportedly because of his campaign for the exercise of cultural rights by the Azeris. Following a large demonstration in April 1996, during which 600 persons were reportedly detained, Dr. Chehregani and some followers were arrested. It is alleged that Dr. Chehregani's subsequent arrest in December 1999 was to prevent him from being nominated for the sixth Majilis. The Special Representative has made enquiries of the Government in this matter.

C. Religious minorities: Sunnis and Baha'is

Sunnis

71. The Special Representative has written in the past of the sense of injustice felt by many Sunnis in the Islamic Republic of Iran over treatment they view as discriminatory. One of the principle complaints has been the official and unofficial obstacles put in the way of building or rebuilding Sunni mosques. The example most often raised is Tehran itself, where a reported one million Sunnis have no mosque of their own. This matter was raised in the Majilis in June 1999; there is no information as to what if any reply was made by the Government. The Special Representative has also received several complaints about transmigration policies carried out with the acquiescence of the Government, under which large number of Shiites are settled in predominantly Sunni areas of the country with the apparent objective of reducing the ethnic Sunnis to a minority in their homelands.

Baha'is

72. The concern about the human rights situation of the Baha'is remains on the agenda of the Special Representative, with reports on situations of discrimination and persecution. The Baha'i community continues to experience discrimination in areas of, inter alia, education, employment, travel, housing and the enjoyment of cultural activities.

73. Eleven Baha'is are imprisoned in the Islamic Republic of Iran, four of whom are subject to the death sentence (see annex II). The Special Representative received a letter dated 25 February 2000 from the Permanent Representative of the Islamic Republic of Iran to the United Nations Office at Geneva, stating that the spokesmen of the judiciary had denied confirmation of the death sentences against Hidayat Kashifi Najafabadi and Sirus Dhabihi-Muqaddam. The Special Representative has received conflicting information as to the current status of this matter.

74. Acts of intimidation carried out in order to prevent Baha'is from participating in religious gatherings or educational activities have also been reported. According to information reaching the Special Representative, there seems to have been an increase in the number of short-term arrests and "suspended sentences", to be applied only if the accused participate again in those gatherings.

75. A welcome development was the elimination of questions regarding the religion of spouses at the time of the registration of a marriage. According to information submitted by the Permanent Representative of the Islamic Republic of Iran to the United Nations Office at Geneva, the Registration Department has issued a circular in this regard. This opens up the possibility of registering Baha'i marriages, a development which will have positive implications for the rights of Baha'i women and children, who have until now been exposed to charges of prostitution and denied the right to inherit. There is now the prospect that university entrance will be the next sector in which religious discrimination of this nature will be removed.

76. The Special Representative wishes to reiterate his appeal to the Government of the Islamic Republic to implement his outstanding recommendations (see A/53/423, para. 45) as well as those of the Special Rapporteur on religious intolerance (see E/CN.4/1996/95/Add.2).

D. Minorities policy

77. The basic international statement of the rights of a minority is contained in article 27 of the International Covenant on Civil and Political Rights, which establishes the rights of ethnic, religious linguistic minorities to enjoy their own culture, to profess and practice their own religion or to use their own language (for a discussion of the term "minority", see E/CN.4/1998/59, paras. 32-35). In addition, in its general comments on the guarantee of equality in article 26 of the Covenant, the Human Rights Committee has stated that in a State in which the general conditions of a certain part of the population prevent or impair their enjoyment of human rights, that State should take specific action to correct those conditions. Thus, a State is enjoined to protect certain rights and to assist disadvantaged groups in certain circumstances. A proactive policy is clearly required to discharge those international responsibilities. In the same context, certain international best practices are emerging, such as the creation of an ombudsman to monitor the protection of minority rights (for a more detailed discussion of international and Iranian norms, see E/CN.4/1999/32, annex II).

78. In the Special Representative's view, the articulation of a minorities policy in the Islamic Republic of Iran is long overdue. Without going over the uneasy and sometimes violent relationships that most minorities have had with the central Government dating from the nineteenth century, it is self-evident today that certain minorities are among the poorest and most disadvantaged peoples in the country. It is also clear that most minorities are not enjoying the rights set out in article 27 of the International Covenant on Civil and Political Rights. The history of such treatment can perhaps be partly attributed to strategic circumstances but that cannot today stand as a justification for disregarding the rights clearly articulated in article 27 of the Covenant, as well as indeed to a limited extent in the Iranian Constitution itself.

79. There is talk in the Islamic Republic of Iran today of the rights of citizenship. It was following a decision of the Expediency Council to endorse such a concept that the Registration Department abolished the requirement for the declaration on religion on application to register a marriage. The concept was described in a letter from the Permanent Mission of the Islamic Republic of Iran to the United Nations as applying "especially" to people whose religions are not among the religions recognized by the Constitution. This would, therefore, seem to apply primarily to the Baha'is. As a concept however, the rights of citizenship should be equally applicable to groups seeking to benefit from provisions of the Constitution, such as

article 15 on the right to the use of regional and tribal languages.

VIII. Other important matters

A. Economic, social and cultural rights

Economic conditions of workers

80. A number of conditions, particularly those affecting workers, have grown sharply worse recently. The combination of stagnation in some industrial sectors, the continuing rise in inflation and the growing unemployment rate have all aggravated the condition of workers. According to a press report, a senior official of the Health Ministry stated that 12 million persons now live below the poverty line and 20 per cent of the population controls 80 per cent of the wealth, and that by the end of 2010 another 15 million persons will have migrated from the countryside to the cities.

81. A senior official in the Labour Ministry informed the press in July 2000 that 720,000 workers are entering the job market annually, 2,800,000 are currently looking for work and the current unemployment rate is 16.2 per cent. In the first two months of 2000, only 20,000 of the required 80,000 new jobs were generated.

82. Research brought to the attention of the Special Representative records 244 cases of labour unrest in the period May 1999 to April 2000; 46 per cent of those cases were protests about unpaid wages, in some cases for as long as 24 months, while the second most frequent reason for labour unrest was concern for job security. It is reported that over 400 factories have been closed in recent years and that the textile sector alone is facing the loss of 500,000 jobs, the result primarily of the lack of reinvestment in an ageing industry.

83. Certain government measures are said to be aggravating the suffering of workers, including changes in eligibility for assistance by the social service organization and hotly debated legislation now in effect which exempts from the application of the Labour Act all workshops and businesses with five employees or less. The prospect of this legislation being adopted was the subject of widespread worker demonstrations over the past 18 months and was opposed by the Ministry of Labour. It is said to affect 2.8 million workers.

84. The deteriorating situation of Iranian workers is receiving growing recognition in the Iranian press and elsewhere. The *Human Development Report of Iran, 1999*, discusses the conditions, including government policies, that have led to the rising rate of unemployment. It calls for policies to prevent further deterioration in people's living standards. However, nothing has come to the attention of the Special Representative suggesting that the Government itself attaches priority to tackling the conditions of workers other than the urgent attention that is being called for by all sides to address the economic problems facing the country. The human rights of workers are at stake.

Social conditions

85. The period under review has been marked by significant social unrest. In June 2000, the press carried a report that some 4,000 women burned tyres and blocked a road in Islamshahr to protest poor living conditions, including lack of water, gas and electricity. In early July 2000, there were press reports of violent demonstrations in Abadan, objecting to the salinity of local drinking water. The Special Representative has received reports of rallies that occasionally turned violent in 10 or 12 other cities. In early July 2000, in connection with student rallies to mark the July 1999 student demonstrations, a gathering that the press reported consisted of out-of-work youth, women and old men swelled to an angry mob of several thousand who clashed with police and Islamic vigilantes in several locations in Tehran.

Development and human rights

86. In the Islamic Republic of Iran, the areas of highest development are in general located in the central regions of the country. Those with the lowest tend to be towards the frontiers of the country, where the minority peoples, that is non-Persians, traditionally and to a significant degree still live. According to the *Human Development Report of Iran, 1999*, the three provinces at the bottom of the human development index are Kohgilooye and Boyer-Ahmad, Kurdestan, and Sistan and Baluchistan, three provinces with a high percentage of minority peoples. It should not be surprising that according to the same source, these three provinces rank at or near the bottom in terms of adult literacy, life expectancy, infant mortality,

education, consumption expenditure, the gender empowerment index and the human poverty index. The correlation between underdevelopment and minority peoples is clearly recognized by economic planners but the Special Representative is not persuaded that the Government as a whole understands the importance of the problem and its connection with the enjoyment of human rights.

B. Democracy

87. The Special Representative is mindful of the fact that "democracy" is a term that is difficult to define in normative terms. Certainly it includes free and fair elections. A useful statement of what constitutes free and fair elections is the Declaration on the subject by the Inter-Parliamentary Council dated 26 March 1994.

88. The elections for the sixth Majilis were held in February 2000. The nomination process was marred by a sharp exchange between the Interior Ministry on the one hand and the Guardian Council on the other as to the role of the Council in the vetting of candidates. The Council disqualified over 600 candidates, most without explanation. The widely held view was that many candidates were disqualified because they were viewed as reformists, including all 12 members of the Freedom Party, an unregistered but tolerated political grouping that has been trying for years without success to be accepted as a recognized player in the political process.

89. Statements and estimates of the voter turnover ranged from 57 per cent to 83 per cent. The press carried a number of stories about voting irregularities.

90. The Iran Nation Party, another unregistered political grouping and the inheritor of the mantel of Mohammed Musaddiq as well as the political home of the murdered Daryoush Forouhar, suffered severely during the period under review — three of their leaders, Bahram Namazi, Khosrow Sayef and Farzin Mokhber, were sentenced to 13 to 15 years in prison for "promoting anti-regime propaganda" and "activities against the internal security of the Islamic Republic". The charges had arisen out of the participation of the accused in the second phase of the student demonstration in July 1999.

91. The Guardian Council's subsequent action of annulling the results in a number of electoral divisions without presenting evidence to support their action was sharply condemned by some officials. According to the press, the winners in two of those divisions were pro-reform Sunni personalities. The same response greeted the Council's action in ordering a recount in a number of constituencies, particularly Tehran itself, despite the fact that the Interior Ministry, which has legislated responsibility for the supervision of elections, had found no reason to do so.

92. The new Majilis convened in late May 2000, but much of its time up to early August 2000 was taken up with procedural matters. In June 2000, the major groupings among those members generally described as reformists declared their legislative priorities to be the reform of the press and electoral laws, the enactment of authority for the creation of private radio and television stations, and the enactment of a guarantee that those charged with political offences would have the right to trial by jury. Meanwhile, the view began to be heard, mainly from conservative quarters, that the Majilis should concentrate on economic issues, including inflation and unemployment. In late July 2000, a controversy broke out between the Majilis and the judiciary as to their respective authority to carry out investigations. The insistence of the judiciary on its exclusive jurisdiction over a recent incident provoked charges that the exercise of rights of the Majilis, as set out in the Constitution, was being impeded by the non-cooperation of the judiciary reflecting the sensitivity of the system to the activism of the new Majilis in trying to investigate the complaints it is receiving from many quarters.

93. At the end of July 2000, the President was reported by the press as declaring that the Islamic Republic of Iran accepts democracy in principle but that it must be based on a respect for the values and goals of Islam. The following day, a leading reform member of the Majilis was quoted in the press as declaring that in the Islamic Republic of Iran, being a majority does not necessarily bring power. A week later, the Supreme Leader, in what was described as an unprecedented move, declared that the press reform legislation being finalized by the Majilis was not to proceed.

94. In the Special Representative's view, it is clear that while the February election of the sixth Majilis had certain flaws, it was nevertheless another important step on the road to accountable democratic governance. Since then and despite efforts to confine the agenda of the Majilis to economic matters and most importantly

the intervention of the Supreme Leader to block the press reform bill in the Majilis, that body has taken a significant step in re-establishing its own human rights committee and is pressing ahead with several important legislative initiatives to improve the human rights situation in several key areas.

C. Guardian Council

95. On the occasion of the twentieth anniversary of the Guardian Council in July 2000, the Supreme Leader met the members of the Council, and in a public statement emphasized the importance of the Council in protecting the form and conduct of the Islamic system through checking conformity of laws with Islam and the Constitution. He stated that the Council had the duty to prevent the infiltration of impure elements into the pillars of the system.

96. The Special Representative sees many difficulties with the actual operation of the Council. One is its trespass into the election process, where its refusal to approve certain candidates and its annulling of the results in certain electoral divisions is widely viewed as an attempt to block the election of persons holding certain political views, including a number usually described as reformist as well as members of the Freedom Party. The Council's refusal or reluctance to issue clear, legally based reasons for such action has provided significant credibility to the charges brought against it.

97. A second problem as seen by the Special Representative is that some of the members are noted for the intolerant attitudes they occasionally express. One member of the Council is in effective control of an extrajudicial organization, Ansar-i-Hezbollah, noted for its involvement in a wide variety of violent, terrorist-like activities against student and other elements in Iranian society, who are seen by this self-appointed band as threats to the nation's virtue. The same person was quoted in the press in early August 2000 as saying that Islam could not be saved with liberation and tolerance, and declaring that the closure of the newspapers was the best thing the judiciary had done since the revolution.

98. In short, without calling for the disbandment of the Council as it operates at present, the Special Representative believes it to be a major obstacle to the further development of democracy in the Islamic Republic of Iran.

D. Islamic Human Rights Commission

99. Little information about the work of the Islamic Human Rights Commission has come to the attention of the Special Representative in the period under review. However, in an important interview with the press at the beginning of April 2000, the Secretary of the Commission said it had now been confirmed that illegal detention centres continued to exist in the Islamic Republic of Iran. In addition, the Commission is reportedly trying to investigate illegal detentions and persons gone missing in the justice system (see para. 41 above).

100. Internationally, there have been important developments. The research-oriented International Council on Human Rights Policy has recently published a report incorporating several case studies of national human rights institutions and the conclusions to be drawn from them. Among the most important are the need to acquire social legitimacy, the need to become proactive and programme-oriented rather than strictly complaints-led, and the need to emphasize accessibility not only in the widespread location of offices but also in simplified procedures and the offering of services in minority languages. The report contains a number of detailed recommendations, all of which would seem to be relevant to the Commission. They provide an excellent series of targets for the Commission.

101. Finally, the Special Representative notes Commission on Human Rights resolution 2000/76, in which among other things the Commission reaffirms the importance of developing national institutions that are in conformity with the relevant principles adopted by the General Assembly in 1993.

IX. Correspondence with the Government of the Islamic Republic of Iran

102. For correspondence between the Special Representative and the Government of the Islamic Republic of Iran, please see annex III.

X. Conclusions

103. The period under review has been disastrous for the freedom of the press, a freedom that developed in large part to facilitate the implementation of government accountability. This freedom is an integral component of a civil society. The Special Representative urges the three branches of the Iranian Government to work together to accomplish this vital goal.

104. The student demonstrations of July 1999 were a signal event in the life of the Islamic Republic of Iran. It should have been an occasion to celebrate the exercise in freedom of expression. The judiciary moved quickly against the student leaders, but apart from an unsatisfactory trial against certain police officers has apparently done nothing to bring the extrajudicial vigilantes to justice. In Tabriz as well, students have paid a heavy price for exercising their right of expression. The Special Representative calls on the Government to accelerate its efforts to bring the provocateurs in both cases to trial.

105. The major systemic impediments to the full enjoyment by women of their human rights have not yet been addressed. The Special Representative calls on the Government to do so.

106. The legal system requires urgent attention. To begin with, the Special Representative calls on the judiciary to accelerate the introduction of the reform programme that was promised a year ago when the head of the judiciary took office. The Independent Bar Association has failed to meet the expectations that were held out for it when its first elected council came into office. IBA is not yet living up to its name or the international guidelines for bar associations. The Special Representative urges the Government, perhaps the Majilis, to study the re-establishment of the Bar Association to meet the commitments of the President to the rule of law, in particular to a truly independent bar.

107. The number of executions continues to be high. The Special Representative urges the Government to comply with existing international standards in this respect.

108. It is now generally and publicly acknowledged that torture exists in the Islamic Republic of Iran and that it is certainly not an isolated phenomenon. The Special Representative urges the Government as a whole to commit itself to uphold the ban on torture that appears in the Constitution of the Islamic Republic of Iran and the various international norms in that regard.

109. The murders and disappearances of intellectuals and dissident politicians seem no nearer to being solved, which has given credibility to the widely held view that an open enquiry or trial would lead to persons in high places. The Special Representative calls on the Government of the Islamic Republic of Iran, in the fulfilment of the commitment to the protection of human rights as well as its specific undertaking in the case, to prosecute as soon as possible those concerned, in open court and without concern as to where the evidence may lead.

110. The rights of minorities, both ethnic and religious, remain another area largely neglected by the Government. The Special Representative urges the Government to:

(a) Address the concerns of the Sunnis with regard to the building and/or refurbishment of dedicated Sunni mosques;

(b) Address the concerns of the Baha'is and certain Christian groups with new confidence-building measures, following upon the recent relaxation of marriage registration requirements, so as to fully and expeditiously implement the "rights of citizenship" policy approved by the Expediency Council;

(c) Extend to all religious and ethnic minority groups the cultural rights articulated in the Constitution.

111. With regard to the fuller enjoyment of civil and political rights as well as economic, social and cultural rights, the Special Representative believes it imperative that the Government address the socio-economic problems that are causing so much distress to the poor and the disadvantaged.

112. The Islamic Republic of Iran continues to make progress towards democracy, but sooner or later the arbitrary, untransparent and perhaps even capricious conduct of the Guardian Council must be addressed. As it stands now, it is an obstacle to making the Government of the Islamic Republic of Iran more accountable to the Iranian people.

113. Finally, the Special Representative notes with regret that he continues to be unable to visit the Islamic Republic of Iran. He calls on the Government to return to full cooperation with the Commission on Human Rights in this regard.

Annex I

Denial of fair trial and related rights

Case of Iranian Jews and Moslems in Shiraz

A. Arbitrary arrest and extended detention without charge

In violation of:

1. Iranian laws:
   - Article 32 of the Constitution;
   - Article 32 of the Procedure of the Public and Revolutionary Costs in Criminal Affairs (1999) (Criminal Procedure Code);
   - Article 33 of the Criminal Procedure Code.
2. International norms:
   - Article 9 of the Universal Declaration of Human Rights;
   - Article 9.1 of the International Covenant on Civil and Political Rights.

Accused held for nine months without judicial arrest order or temporary detention orders. Thereafter, by temporary detention orders but apparently not in accordance with law.

B. Indictment: failure to specify charges under law

In violation of:

1. Iranian laws:
   - Article 32 of the Iranian Constitution;
   - Article 132 of the Criminal Procedure Code.
2. International norms:
   - Article 92 of the International Covenant on Civil and Political Rights.

Up to the date of judgement, no indictment known to the Penal Code of the Islamic Republic of Iran was made.

C. Extra-legal confession

In violation of:

1. Iranian laws:
   - Article 30 of the Constitution;
   - Article 129 of the Criminal Procedure Code.

2. International norms:

- Article 14 (3) of the International Convention Civil and Political Rights.

The accused were obliged to testify against themselves without free access to lawyers or family members.

D. Right to counsel of choice and to presence of counsel

In violation of:

1. Iranian law:

- Article 35 of the Constitution;
- Article 128 of the Criminal Procedure Code.

2. International norms:

- Article 14 (3) of the International Covenant on Civil and Political Rights.

Accused allowed to appoint counsel only after one year in detention, and even then only the four "friendly" lawyers assigned by the Court.

Accused denied right to have lawyers present during meeting with judge, prosecutors and media.

Annex II

Information on the Situation of the Baha'is

The following is based on information received by the Special Representative.

1. Of the three Baha'is arrested in Isfahan for their involvement with the Baha'i Institute of Higher Education and who received verdicts on 16 March 1999, only Ziaullah Mizapanah is still under house arrest. Sina Hakiman, Farrad Khajeh and Habibullah Ferdosian have been released.

2. Manuchehr Khulusi, a resident of Khurasan who was reportedly arrested on 9 June 1999 and transferred to Mashhad with no clear indication as to the charges brought against him, has also been released. The status of the verdict against him, however, is unclear.

3. Baha'is remaining in Iranian prisons include Bihnam Mithaqui and Kayvan Khalajabadi, arrested on 29 April 1989 for "Zionist Baha'i activities" and sentenced to death; Musa Talibi, arrested on 7 June 1994, charged with apostasy and sentenced to death but now being processed for commutation of sentence; Dhabihu'llah Maharami, arrested on 6 September 1995, charged with apostasy and sentenced to life, following commutation from a death sentence by the Supreme Leader; Mansur Haddadan, arrested on 29 February 1996, charged with holding a children's art exposition and sentenced to three years in prison; Sirus Dhabihi-Muquaddam, Hidayat Kashifi Najafabadih and Ata'u'llah Hamid Nasirizadih, arrested in October/November 1997, charged with continuing "family life" meetings and sentenced to death in the case of the first two and to 10-year imprisonment in the case of the third; Sonia Ahmadi and Manuchechr Ziyai, arrested on 1 May 1998, charged with holding meetings for youth and sentenced to three years' imprisonment.

Annex III

Correspondence between the Special Representative and the Government of the Islamic Republic of Iran, 1 January-1 July 2000

1. On 18 February 2000, the Special Representative addressed a letter to the Minister for Foreign Affairs requesting information on the cases of Hidayat Kashifi Najafabadi and Sirus Dhabihi-Muqaddam, reportedly arrested for their Baha'i activities and whose death sentences had allegedly been confirmed. The Special Representative received a letter dated 25 February 2000 from the Permanent Representative of the Islamic Republic of Iran to the United Nations Office at Geneva, stating that the spokesmen of the judiciary had denied confirmation of the death sentences. By another letter dated 27 March 2000, the Permanent Representative further informed the Special Representative of the following:

(a) In accordance with article 23 of the Constitution, no-one is subject to inquiry simply for holding a certain belief in the Islamic Republic of Iran;

(b) Hidayat Kashifi Najafabadi, Sirus Dhabihi-Muqaddam and Ataollah Hamed Nasirizadeh were arrested in 1997 on charges of action against national security and spying and sentenced to death by the primary court;

(c) The Supreme Court rejected the case and sent it back to another primary court for reconsideration;

(d) The second primary court sentenced the first two persons to death and the third one to 10 years' imprisonment. The Supreme Court rejected the case because of some deficiencies and sent it back for rectification.

(For an update on the case, see main report, para. 73.)

2. A letter dated 30 March 2000 from the Permanent Representative contained the following information in response to the Special Representative's letter dated 21 June 1999 drawing the urgent attention of the Iranian authorities to the reported arrest in the Islamic Republic of Iran of 13 persons, all said to be Iranian Jews, suspected of spying for Israel:

(a) In accordance with relevant laws and regulations, accused persons enjoy the right to be defended by a lawyer of their own choice. A competent court in Shiraz had announced that no lawyer had been chosen. In the absence of any chosen lawyer, the court would ask the Bar Association to appoint a lawyer;

(b) The first hearing of the trial would begin on 13 April 2000.

3. On the same case, the Special Representative sent a second letter to the Permanent Representative on 4 April 2000. In response to this communication, the Permanent Representative, by a letter dated 4 July 2000, informed the Special Representative as follows:

> "Referring to your letter regarding the trial of a group of people (including Jews and Muslims) on charges of espionage, I would like to inform you that they were tried by the Court of Shiraz in the presence of lawyers of their own choice."

"In accordance with the relevant law, the Court acquitted five persons, due to insufficient evidence and sentenced 12 persons to imprisonment due to clear evidence and confession of the accused. The duration of detention would be included in prison terms. However, the case is still open and the accused and their lawyers have the right to appeal during 20 days after the issuance of the verdicts."

4. The Special Representative joined the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression in sending an urgent letter to the Minister for Foreign Affairs concerning the case of Latif Safari, Director of the banned daily *Neshat*, and Akbar Ganji, journalist for the daily *Sobh-e-Emrooz*, imprisoned on 26 April 2000. In the letter, a joint appeal was made to the Government to ensure everyone's right to freedom of opinion and expression. No response has been received from the Government.

5. The Special Representative addressed two urgent letters to the Minister for Foreign Affairs concerning a number of Iranian citizens who were reportedly arrested and held in incommunicado detention in relation to their participation in a conference in Berlin organized by the Heinrich Boell Institute on 7 and 8 April 2000. In this regard, on 11 May 2000, he joined the Special Rapporteurs on the promotion and protection of the right to freedom of opinion and expression and on violence against women and on torture, as well as the Chairman-Rapporteur of the Working Group on Arbitrary Detention, in an urgent appeal concerning two women's activists, Mehrangiz Kar and Shahla Lahiji, and a representative of the student organization Office for Strengthening Unity, Ali Afshari. The three were subsequently released.

6. In this context, the same signatories, except for the Special Rapporteur on violence against women, sent a second urgent appeal on 30 June 2000 regarding the cases of Ezzatollah Sahabi, a 70-year-old journalist, and Khalil Rostamkhani, a translator. No response has been received from the Government. In both letters, while referring to Commission on Human Rights resolution 1999/32 with regard to incommunicado detention, the authors of the above-mentioned letters appealed to the Government to ensure that the rights of the above-named persons to physical and mental integrity, to be free from arbitrary arrest and detention and to freedom of opinion and expression be protected.

7. A letter dated 24 March 2000 from the Permanent Representative of the Islamic Republic of Iran to the United Nations Office at Geneva contained the following information in response to the Special Representative's letter dated 13 July 1999, written in conjunction with the Special Rapporteur on the promotion of the right to freedom of opinion and expression, concerning the student demonstrators who were reportedly attacked by members of the armed forces and members of the vigilante student group in the University dormitory of Tehran University:

"Considering the students' clashes in Tehran, there is a difference between those who came to the streets because of their legitimate appeals and those who rioted. According to our information, the students did not participate in the riot. There were others who rioted in the streets when the students' sit-in ended.

"The Islamic Republic of Iran's government policy is to study and examine the above-mentioned issues. The judiciary, within the framework of its legal duties, is following it up independently.

"During the riots, 50 members of illegal groups were arrested, 30 of whom were released on bail. The cases of another 20 arrested persons, including Seyed Djavad Emami, Forough Bahmanpour and Nasiri, were referred to the Revolutionary Court.

"Criminal charges related to the law enforcement forces for entering the students' dormitory without permission in spite of the rejection of any request for entering the dormitory by officials in charge were referred to the judiciary organization of the armed forces.

"To date, most of the perpetrators of the illegal actions have been brought to justice. The trial of the 20 members of the law enforcement forces, including Brigadier-General Farhad Nazari, former Deputy Chief of Tehran's law enforcement forces, on charges of illegal entry into the dormitory and attacking the students, is under way.

"With the goal of rooting out the future possibility of any such incident, the case of any other perpetrators of illegal actions, including any person who might have planned and ordered the attack, is still open."

United Nations A/55/364

General Assembly

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Fifty-fifth session
Item 117 of the provisional agenda*
Financial reports and audited financial statements and reports of the Board of Auditors

Concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors for the General Assembly at its fifty-fifth session

Note by the Secretary-General**

The Secretary-General has the honour to transmit to the members of the General Assembly, pursuant to Assembly resolution 47/211 of 23 December 1992, the concise summary of principal findings, conclusions and recommendations contained in the reports on the audit of the accounts for the financial period ended 31 December 1999, prepared by the Board of Auditors.

* A/55/150 and Corr.1 and 2.

** Preparation of the concise summary is contingent upon the completion of all reports. Any delay in the completion of individual reports will therefore delay completion of the summary.

00-63704 (E) 171000

Letters of transmittal

30 August 2000

Sir,

I have the honour to transmit to you, in accordance with the request by the General Assembly in paragraph 18 of its resolution 47/211, the concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors for the General Assembly at its fifty-fifth session.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor-General of the United Kingdom of
Great Britain and Northern Ireland and Chairman
United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

30 August 2000

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Comptroller and Auditor-General of the United Kingdom of Great Britain and Northern Ireland and Chairman United Nations Board of Auditors

The Secretary-General of the United Nations
New York

I. Introduction

1. The General Assembly, in paragraph 18 of its resolution 47/211 of 23 December 1992, invited the Board of Auditors to report in a consolidated fashion on major deficiencies in programme and financial management and cases of inappropriate or fraudulent use of resources together with the measures taken by United Nations organizations in this regard. The findings, conclusions and recommendations included in the present summary are mainly those of particular importance relating to common themes in organizations audited by the Board. The detailed findings relating to a particular organization can be found in the relevant report. A list of the organizations reported on by the Board appears in annex I.

2. The present summary includes comments on previous recommendations of the Board that have not been fully implemented and on financial and management issues as follows:

Financial issues

(a) Qualified audit opinions;

(b) United Nations accounting standards;

(c) Results of operations;

(d) Liquidity position;

(e) Treatment of programme expenditure;

(f) Advances from the Disaster Relief Assistance Fund;

(g) Outstanding receivables and/or overpayments;

(h) Reconciliation of accounts.

Management issues

(a) Procurement;

(b) Procurement-related arbitration claims and cases;

(c) Programme management;

(d) Integrated Management Information System;

(e) Consultants;

(f) Internal audit;

(g) Non-expendable property;

(h) International Civil Service Commission;

(i) Other issues.

II. Previous recommendations not fully implemented

3. The Board has highlighted separately in the individual reports those recommendations of the Board which had not been fully implemented by the administrations for financial periods ended 31 December 1995 and earlier. Seven organizations (United Nations, United Nations University, Office of the United Nations High Commissioner for Refugees, United Nations Environment Programme, United Nations Population Fund, United Nations Habitat and Human Settlements Foundation and United Nations International Drug Control Programme) had outstanding recommendations not fully implemented to varying degrees for one or more of the above financial periods.

4. The Board has commented, in an annex to each report, on the status of implementation of its recommendations by the various organizations for the financial period ended 31 December 1997, except for the Office of the United Nations High Commissioner for Refugees (UNHCR), the financial period for which ended 31 December 1998. Out of a total of 167 recommendations made in 16 organizations, 115 (69 per cent) had been fully implemented, 42 (25 per cent) were in progress and 10 (6 per cent) had not been implemented. A breakdown of the status of implementation of the recommendations by organization is set out in annex II. Regarding the 10 recommendations not implemented, the Board noted that in four cases (United Nations, United Nations Relief and Works Agency for Palestine Refugees in the Near East, United Nations Institute for Training and Research and United Nations Environment Programme) the recommendations had been overtaken by events. In the case of UNHCR, where the Board's recommendations related to the more recent financial period ending 31 December 1998, the Board noted that progress to implement all of the Board's previous recommendations was under way. The Board will continue to monitor the implementation of its recommendations.

III. Financial issues

A. Qualified audit opinions

5. The Board has qualified its audit opinion on the financial statements of four organizations. In one organization, the United Nations Development Programme (UNDP), the Board qualified its audit opinion for two reasons. First, the Board restricted the scope of its opinion because UNDP had not brought to account a total of some $11.1 million in adjustments in respect of disbursements affecting the Programme's main bank account for contributions. The second qualification in respect of the UNDP financial statements relates to the lack of audit reports, as discussed below. In three cases, UNDP, the United Nations Population Fund (UNFPA) and the United Nations International Drug Control Programme (UNDCP), the Board restricted the scope of its opinion because it was unable to obtain sufficient evidence, in the form of audit reports from governments and non-governmental organizations, that funds advanced to them for national execution projects had been expended for the purposes intended. The amounts were $723 million for UNDP, $98.3 million for UNFPA and $14.2 million for UNDCP. In addition, UNDCP had neither followed up on nor received audit reports covering expenditures of $17.9 million incurred through UNDP on nationally executed expenditures in the biennium 1996-1997, which had not been received at the time of the Board's last report. For UNDP, the Board noted that the proportion of national execution expenditure covered by audit reports had increased from 73 per cent in 1996-1997 to 75 per cent in 1998-1999. For UNFPA, the proportion of national execution expenditure covered by audit reports had decreased from 70 per cent in 1996-1997 to 50 per cent in 1998-1999. The Board was concerned at the worsening of the position regarding audit reports on programme expenditure, which has meant that UNFPA had no direct evidence to support half of its 1998-1999 expenditure executed nationally and by non-governmental organizations.[1]

6. In the fourth case, the Board found that the United Nations University (UNU) had not made a provision against long-outstanding unpaid pledged contributions. Some $10.376 million which had been outstanding for more than five years, included two unpaid pledges totalling $6.05 million, which had been outstanding for 24 and 13 years respectively. In the absence of such provision, the Board qualified its opinion.[2]

B. United Nations accounting standards

7. The Board confirmed that organizations generally complied with the United Nations accounting standards for the biennium 1998-1999. However, further work needed to be done to bring the financial statements fully in line with those standards. The main issues for attention are: disclosure of the full valuation of non-expendable property and contributions in kind; exchange losses on the sale of securities and equities netted off against income; disclosure of accounts receivable and accounts payable in net rather than gross terms; non-provision for uncollectible pledges; non-disclosure of contingent liabilities, prior years' adjustments and reserves and fund balances; and liability for end-of-service benefits, post-retirement benefits and annual leave (International Trade Centre UNCTAD/WTO, UNU, United Nations Relief and Works Agency for Palestine Refugees in the Near East, United Nations Institute for Training and Research, UNHCR, UNDCP, United Nations Office for Project Services, United Nations Environment Programme, UNFPA, United Nations Habitat and Human Settlements Foundation and International Tribunal for the Former Yugoslavia).

8. In addition, for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the value of land and buildings of $298.7 million was not capitalized and was therefore not included in the statement of assets, liabilities and fund balances as at 31 December 1999, resulting in the understatement of assets totalling $68.7 million by $298.7 million. The Board decided not to qualify its audit opinion pending the outcome of the revision of the UNRWA financial regulations on this matter.[3]

C. Results of operations

9. The Board was pleased to note that for a number of organizations there was an excess of income over expenditure in 1998-1999 compared with the previous biennium:

(a) In the case of the United Nations Children's Fund (UNICEF), there was an excess of income over expenditure of $138.4 million compared with a

shortfall of $14.6 million declared in the previous biennium. Also, in the Private Sector Division (formerly the Greeting Card Operation), the net consolidated income from regular and other resources of $356.4 million exceeded the approved budgeted income of $311.2 million by $45.2 million;[4]

(b) The financial position of UNDCP improved significantly during the biennium 1998-1999 when it achieved a net excess of income over expenditure of $5.4 million compared with a net excess of expenditure over income of $1.1 million for the previous biennium;[5]

(c) In the case of UNRWA, the total combined income for all funds of $586.05 million exceeded the actual combined expenditure of $584.0 million, resulting in a surplus of $2.08 million of income over expenditure for 1998-1999 as compared with a deficit of $21.2 million for 1996-1997;[6]

(d) For the United Nations, the net income from revenue-producing activities increased by $1.5 million, or approximately 35 per cent, from $4.3 million in the biennium 1996-1997 to $5.8 million in 1998-1999. The net increase in income was achieved mainly through a reduction in the cost of sales, staff and other personnel costs, operating expenses and promotional costs. The excess of income over expenditure was arrived at after deducting a loss of $1.6 million in respect of services to visitors.[7]

10. In other organizations, there were net shortfalls of income over expenditure:

(a) At UNDP, while total income of $3.621 billion under other resources exceeded its total expenditure of $3.506 billion by $115 million, in 1998-1999, total expenditure from regular resources of $1.692 billion exceeded its total income of $1.504 billion by $188 million. UNDP has identified the need to raise regular resources as a major challenge for the future. In noting that the remaining balance of $107 million in the regular resources fund at 31 December 1999 was sufficient to cover only approximately one and a half months' total expenditure, the Board was concerned that if UNDP expenditure continued to exceed income by the same level as in 1998-1999, the fund balance would be insufficient to maintain current levels of expenditure;[8]

(b) For UNHCR, over the three-year period ending 31 December 1999, an average of 40.01 per cent of the reserve fund was used to cover shortfalls of income over expenditure. The Board considers that the decrease of contributions from donor countries poses a serious liquidity risk for UNHCR and could affect the delivery of service to its clients;[9]

(c) In the case of UNFPA, expenditures of $575.9 million under regular resources exceeded income of $524.9 million by $51.0 million. As a result, UNFPA had to draw on its reserves and funded $12 million of the deficit from unexpended resources in previous biennniums and transfers from other funds and the remaining $39 million from the operating reserve, which stood at $24 million (4 per cent of biennial expenditure) at the end of 1999. This represents a significant worsening of the financial position from 1996-1997, when UNFPA had a net excess of expenditure over income of $5.5 million. Much of the reason for the excess of expenditure over income was the organization's declining income base. Voluntary contributions fell from $590 million in 1996-1997 to $514 million in 1998-1999. The Board was concerned at the declining level of the operating reserve and noted that the current balance of $24 million was not sufficient to fund further deficits at the level incurred in 1998-1999. The Board was concerned at the deteriorating financial position of UNFPA and **recommended that, until its operational reserve is restored to at least $50 million, UNFPA operate on a fully funded basis over the biennium, limiting expenditure allocations to the level of actual income received**;[10]

(d) For the United Nations Office for Project Services, total recurrent and non-recurrent administrative expenditure of $106 million exceeded total income of $101 million by $5 million for the biennium 1998-1999. This was mainly because, as foreseen and approved by the Executive Board, the Office had to fund non-recurrent expenditure for implementation of the Integrated Management Information System (IMIS) and the relocation of the headquarters offices. The total cost of those two projects in 1998-1999 was $18.2 million. As a result, the Office eliminated its accumulated unexpended resources and reduced total reserves by $4 million, from $21.4 million to $17.4 million as at 31 December 1999. The Office intends to restore the reserve to the prescribed level in the biennium 2002-2003;[11]

(e) In the case of the United Nations Institute for Training and Research (UNITAR), the net excess of

income over expenditure of $257,471 in the General Fund for 1998-1999 represented an improvement over 1996-1997, when there was a net shortfall of $85,370. However, the Special Purpose Grants Fund had a net shortfall of $568,608 in 1998-1999, compared with a net excess of $415,867 in 1996-1997.[12]

D. Liquidity position

11. The liquidity position of UNU remained high, and its total reserves and fund balances increased consistently at an average rate of 12.8 per cent during the last two bienniums. As at 31 December 1999, current assets of $41.9 million (excluding inter-fund balances receivable and unpaid pledged contributions) were nearly three times the amount needed to liquidate the current liabilities of $14.2 million (excluding inter-fund balances payable).[13]

12. By May 2000, the United Nations Habitat and Human Settlements Foundation had collected a high proportion of earmarked (99 per cent) and non-earmarked (95 per cent) pledges in respect of the biennium 1998-1999. The Board was pleased to note the good progress made by the Administration in collecting pledges.[14]

13. For the United Nations, arrears in assessed contributions had decreased from $473 million as at 31 December 1997 to $244 million as at 31 December 1999, or by $229 million (48 per cent). The Board was concerned that despite this improvement, the total unpaid assessed contributions represented some 10 per cent of the total assessed contributions of $2.409 billion. As at 31 December 1999, the United Nations General Fund owed $78 million to the United Nations Working Capital Fund, $47 million to the United Nations Special Account and $58 million to the peacekeeping reserve fund, representing a total of $183 million.[15]

14. For UNICEF, as at 31 December 1999, current assets of $939.3 million exceeded current liabilities of $655.1 million by $284.2 million, disclosing a liquidity ratio of 1.43 to 1 as compared with a liquidity ratio of 1.36 to 1 for the previous biennium. Although this position showed an improvement over the previous biennium, it was still below the accepted standard, which requires that current assets exceed current liabilities by a factor of two. **The Board made recommendations to improve the liquidity of UNICEF.**[16]

E. Accounts and financial reporting

1. Treatment of programme expenditure

15. Although UNICEF has changed its financial regulations to reflect the new definition of programme expenditure approved by its Executive Board in September 1999, UNICEF has yet to further define "disbursement" in the new definition of programme expenditure to support the current treatment of cash assistance to governments as expenditure. Programme expenditure of $1,461.9 million in the financial statements for the biennium 1998-1999 included cash assistance of some $159.9 million that had not been accounted for by Governments as at 31 December 1999. The Board will keep this matter under review, taking account of the decision of the Executive Board.[17]

16. In its report on UNHCR for the financial period ended 31 December 1998, the Board had recommended that advances to implementing partners be treated as accounts receivable at the time the advances were made and that they be cleared to expenditure on receipt of financial reports. In its response, UNHCR agreed to gradually introduce this procedure during 2002, with completion expected in 2003. The Board recognized the efforts of UNHCR to reduce outstanding advances to implementing partners wherein the outstanding balances had decreased from a total of $155.5 million as at 31 March 1999 to $55.7 million as at 31 December 1999 in respect of projects implemented between 1994 and 1998. However, of 13 implementing partners that had a total of some $8.2 million long-outstanding advances, 8 had not submitted the final subproject monitoring reports, which delayed closure of the projects. The Board suggested that UNHCR determine if these implementing partners should continue to be eligible to implement its subprojects in the light of repeated non-compliance by implementing partners with the provisions of the subagreement on the submission of final monitoring reports upon termination of the subproject.[18]

2. Advances from the Disaster Relief Assistance Fund

17. The Office for the Coordination of Humanitarian Affairs advances unearmarked funds to provide resources for immediate needs following a sudden disaster pending receipt of voluntary contributions from donors. The Office had not established a policy on advances made from the unearmarked Disaster Relief Assistance Fund. At 31 December 1999, a total of $3.9 million was outstanding from advances to 14 projects, of which $104,000 had remained outstanding from 1997 and $3 million from 1998. **The Board recommended that the Office improve control over advances made from the Disaster Relief Assistance Fund and take action to recover outstanding advances made.**[19]

3. Outstanding receivables and/or overpayments

18. The Board's review of outstanding receivables revealed that there was a need for more vigorous follow-up in this area. For example:

(a) For the United Nations, as at 31 December 1999, accounts receivable of $25 million, excluding unpaid assessed contributions receivable, had been outstanding for more than one year;[20]

(b) UNDCP had not cleared three advances totalling $345,713, one of which was made in 1993;[21]

(c) For UNRWA, out of the overpayment of extended monthly evacuation allowance and education grants totalling $299,142 made to 14 staff members, only $37,959 had been recovered by the Administration, leaving a balance of $261,183 outstanding as at 31 March 2000.[22]

19. **The Board made recommendations for the administrations to intensify action to recover long-outstanding receivables and overpayments and for UNRWA to review instructions relating to extended monthly evacuation allowance and education grants so as to remove ambiguities in their interpretation and application.**

F. Reconciliation of accounts

20. As at 20 July 2000, UNDP had not completed the reconciliation of its main contribution bank account. Unadjusted items included disbursements of $5,269,711 that were shown in the accounting records and not in the bank statement and $5,828,766 in disbursements that were shown in the bank statements but not in the accounting records. The Board was concerned that, some seven months after the end of the biennium, these amounts had not been brought to account. Because of the uncertainty of these unadjusted amounts, the Board has limited the scope of its audit opinion, as discussed earlier in the present report. **The Board recommended that UNDP complete the reconciliation of the main contribution account and make the necessary adjustments in the financial records.**[23]

21. UNDCP had not reconciled its bank accounts properly for significant periods, with the result that two accounts totalling $825,000 were not brought to account until the Board carried out its audit. **The Board recommended that UNDCP ensure that bank reconciliations are regularly and promptly undertaken both at Headquarters and in field offices, and that long-outstanding items be investigated.**[24]

22. At the United Nations, the Administration had not conducted since 1989 a joint United Nations/contractor opening and closing inventory of the stocks of the United Nations newsstand facility at Headquarters, and there had thus been no basis for determining the excess or shortfall in the value of inventories to be paid by either the Organization or the contractor. **The Board recommended that the Administration jointly conduct with the contractor an inventory of the stock of the United Nations newsstand facility at the earliest opportunity.**[25]

23. A firm contracted by the United Nations Joint Staff Pension Fund and paid a total of some $1.65 million during the biennium to act as the master record keeper was persistently late in submitting the required accounting and financial reports on the Fund's investments. Delays of up to 10 months in 1998 affected the timely preparation of reconciliation statements and discrepancy letters. The Board also noted that the investment control and accounting system, which is meant to assist the Fund's Investment Management Service in maintaining and generating reports, had ceased to be operational since 31 December 1999 because it was not year-2000-compliant. This system had not been replaced or upgraded as at May 2000. **The Board recommended the inclusion of a penalty clause in future agreements to ensure the timely delivery of financial**

and accounting reports and the upgrading or replacements of the investment control and accounting system as a matter of urgency to ensure proper accounting for the investments and income earned.[26]

IV. Management issues

A. Procurement

24. In 1998, UNFPA raised more than half of its 1,487 purchase orders in just four months and just over a quarter in the last month alone. The country offices raised 92 per cent of the procurement requests in the last four months, despite senior management's repeated requests to phase requirements in over the year. The same pattern had occurred in 1996 and 1997. Also, in four cases involving a total amount of $1.36 million, the requisitioning units carried out their own procurement, including identifying potential suppliers, obtaining bids or quotations and assessing bids received. This contravened the UNFPA financial regulations. Further, UNFPA did not routinely monitor deliveries, did not follow up with suppliers who had not delivered and did not monitor the receipt of receipt and inspection reports. **The Board made recommendations to improve procurement planning and to adhere to established procedures for placing orders and monitoring receipts.**[27]

25. UNDP headquarters had not established a database of possible suppliers to assist it in letting contracts for goods and services. In addition, UNDP did not evaluate the performance of contractors on a systematic basis. The Board also noted that in 12 major headquarters contracts involving a total of over $4.7 million, UNDP took an average of 195 days between the date it issued invitations to tender or requests for proposals and the date it signed a contract. **The Board recommended that UNDP establish a database of potential suppliers and develop a more formal system for monitoring supplier performance. UNDP should also benchmark its performance with respect to the time taken to let contracts, establish timetables for each element of the procurement process and monitor performance against the benchmarks and timetables.**[28]

26. The International Criminal Tribunal for Rwanda procured commodities and services with a total value of $17 million during the biennium 1998-1999. The Board noted that although the Tribunal maintained a log of its vendors, the necessary information on the vendors was not available to confirm that they had met the registration criteria, and the Tribunal had not carried out the required periodic evaluation of the performance of vendors during the biennium ended 31 December 1999. Also, contrary to established procedures, the Tribunal had used miscellaneous obligation documents to reserve credits totalling $7.66 million in the accounts for the purchase of goods and services. The Board also observed that, although the software for the procurement system was changed twice between August and December 1998, the Tribunal did not provide adequate training to the staff of the Procurement Section, which resulted in concentration of reliance on the chief of the Procurement Section, which in turn led to a lack of separation of duties. At the Tribunal, there were also deficiencies in the enforcement of the provisions of the agreement with its appointed travel agent. The agent had neither paid an amount of $39,216 due to the Tribunal in respect of rebates on international and domestic air transportation nor fulfilled certain obligations under a contract for the provision of travel agent services to the Tribunal. **The Board made recommendations to strengthen internal control over procurement and contract management.**[29]

27. The procurement activities of UNDCP were undertaken by more than seven different agencies and UNDCP did not routinely prepare procurement plans, thereby precluding any advantage from economies of scale. In addition, a contract for a public awareness campaign was cancelled one month after the award when pledged funding failed to materialize. UNDCP settled with the contractor in the amount of $235,000 (58 per cent of the contract value) for preparatory work, and the campaign was never completed. **The Board made recommendations to improve procurement activities, including planning, with the aim of benefiting from economies of scale.**[30]

28. Similarly, UNU headquarters did not prepare a procurement plan for the biennium ended 31 December 1999. Requisitions were placed on an as needed basis, resulting in the piecemeal issuance of purchase orders, which prevented the University from enjoying the benefits of economies of scale through bulk purchases. **The Board reiterated the recommendation made in its report for the biennium 1994-1995 that the**

University prepare in advance annual procurement plans to ensure competitive bidding for goods and services.[31]

B. Procurement-related arbitration claims and cases

29. The Board conducted a specific examination of practices and procedures with regard to the handling of arbitration cases by the United Nations Administration. The main findings were as follows:

(a) In four procurement-related arbitration cases, the United Nations was judged liable to pay compensation of $12.2 million to contractors mainly because of deficiencies in contract formulation, interpretation and implementation;

(b) The Procurement Manual requires the Office of Legal Affairs (OLA) to review contracts and amendments in excess of $200,000 involving major changes of terms and conditions or if the contract is not essentially identical to another contract previously reviewed by the Office. However, the Procurement Division did not submit for review two contracts valued at a total of $24 million that fell under this category. In these two cases, contract deficiencies led to settlements in favour of the contractors for some $8 million (33 per cent of the contract values);

(c) Although the Office of Legal Affairs contended that it utilized a standard process and criteria for shortlisting prospective arbitrators and outside counsel, the Board was concerned that the process was not sufficiently transparent;

(d) In 4 of the 17 procurement-related arbitration cases reviewed by the Board, outside legal counsel were allowed to commence work before contracts had been signed by all parties;

(e) In one contract for legal representation by outside counsel in a procurement-related arbitration case, the level of the fee cap increased from $0.59 million to $2.46 million over a period of only some two years;

(f) Regarding the engagement of outside legal counsel for procurement-related arbitration cases, the Office's functions of selecting outside counsel, recommending appointment, proposing contracts and requesting payment for services rendered were all vested in one person.

30. **The Board made recommendations to improve contract preparation and approval and to establish clear segregation of functions to ensure the operation of sound internal checks in selecting outside counsel, recommending appointment, proposing contracts and requesting payment for services rendered by outside counsel.**[32]

C. Programme management

31. The Board's review of programme management revealed deficiencies in expenditure control, project overruns in time and budget, delays in closing projects and the need for more accurate and reliable data to be maintained on programme performance, as noted below.

32. At UNRWA, over the years the Administration has relied on the funds of the regular budget to prefinance donor-specified and earmarked projects for which donors had failed to honour their contribution pledges. A total of $24.2 million from regular budget funds that had been applied to specific-purpose projects prior to the receipt of funds from donors was outstanding as at 31 December 1999. Of that total, $11.2 million had been outstanding since before 31 December 1997. The Board had, in its reports on the bienniums 1994-1995 and 1996-1997, raised concerns about the negative effects on the cash flow of the Agency arising from advance authorization of funds to start implementation of specific-purpose projects prior to the receipt of funds from donors. The Board welcomed positive steps taken by the Administration to obtain more donor funding to support approved projects. However, **the Board recommended that the Administration review its policy on the prefinancing of donor-specified projects in view of the adverse effect on the cash flow of the Agency. The Board also recommended that the Administration recover the $24.2 million outstanding from donors and reimburse the regular budget.**[33]

33. At UNDP country offices many of the projects reviewed were not carried out within the time-frame originally set out in the project document. In the case of 10 projects (39 per cent of the sample examined), there were delays in starting the project, which generally ranged from one to nine months, but in one project the delay was four years. For projects funded from other resources, the standard practice of UNDP is that it does not incur expenditure before receiving

funding. However, for projects funded by one major donor, the donor's practice is to pay a proportion of the funding in arrears once the project has been delivered. The Board considered that these approaches were mutually incompatible, and in accepting such funding, UNDP in effect accepted the donor's financial mechanisms. Also, country offices varied in the depth and timeliness of their monitoring and evaluation of projects, and many projects did not have quantified performance indicators or targets that would allow country offices to monitor projects effectively. **The Board made recommendations to improve project management and to control the timing of project delivery.**[34]

34. At the United Nations Environment Programme (UNEP), 247 projects with a total cost of $296 million were inactive, 84 of which had been inactive prior to 1995. The Board was disappointed to note that there had been no improvement in the closure of inactive projects despite its recommendation in its reports for the bienniums 1990-1991, 1994-1995 and 1996-1997. **The Board made recommendations regarding the timely closure of completed projects.**[35]

35. At UNICEF, global implementation of programmes funded through general resources and supplementary funds increased from 72 per cent in 1998 to 77 per cent in 1999. In spite of that achievement, the level of programme implementation during the biennium 1998-1999 was below the Fund's overall implementation benchmark of 80 per cent. **The Board recommended that UNICEF closely monitor programme implementation levels so that the desired implementation benchmark can be achieved.**[36]

36. At UNFPA, in 9 of the 12 completed projects examined, the executing agencies had failed to deliver all their planned outputs. Four projects, on which UNFPA had spent $24.9 million by the end of 1999, fell significantly short in their deliveries. Also, poor project design hampered the effective measurement of the impact of projects. In four cases, involving expenditure totalling $37.4 million, project evaluators found that limitations in the design of the project prevented them from properly assessing the impact of the projects or whether they had achieved their objectives. **The Board made recommendations to strengthen the management and monitoring of projects at the design phase by incorporating baseline information, qualitative and quantitative performance indicators and an explanation of how the executing agency will collect performance data in the course of the projects.**[37]

37. At the United Nations Habitat and Human Settlements Foundation, expenditures exceeded allotment limits by a total of $1.27 million in respect of 11 trust funds and by $0.41 million in respect of 3 earmarked projects. This indicated weak budgetary control and expenditure monitoring. The Board recalled the comments made in its report on the Foundation for the biennium 1994-1995, wherein the Board had reported on excess expenditures incurred for the Habitat II conference, and which eventually resulted in a significant write-off, as mentioned in the present report. **The Board recommended that the Foundation apply strict expenditure control over each trust fund and project to ensure that expenditures do not exceed the authorized allotment limits in accordance with existing rules.**[38]

38. During the biennium 1998-1999, the United Nations Office for Project Services delivered projects with a value of some $1.1 billion and generated fee income of $86.4 million on this work. It also authorized $371 million in disbursements for projects funded by loans from the International Fund for Agricultural Development, for which it received fees of $9.9 million. The Board noted that project objectives, tasks or activities generally lacked quantified measures of success, although many of them had the potential to be quantified. **The Board recommended that, where appropriate, the Office disclose performance indicators in its business plan.**[39]

39. In 1998 the International Trade Centre UNCTAD/WTO (ITC), the World Trade Organization (WTO) and the United Nations Conference on Trade and Development (UNCTAD) established the joint Integrated Technical Assistance Programme for selected least developed and other African countries. The main purpose of the Programme is to build capacity in recipient countries to enable them to benefit from the new multilateral trading system. The Board noted that against the initial budget of $10,344,100 for the Programme, ITC had secured pledges of $8,094,644 as at 31 December 1999, of which only $5,043,919 had been received at that date. In addition, although ITC manages the delivery of the Programme on a "cluster" basis, whereby activities are grouped around 15 themes, the financial reporting system does not provide information on expenditure incurred

against a particular cluster. ITC had also developed a corporate management information system at a cost of $290,000, but the data on the system had not been kept up to date and the system was not, therefore, providing an accurate or reliable summary of achievements against the annual operations plan. **The Board recommended that ITC strengthen its efforts to secure donor contributions to support the full Joint Integrated Technical Assistance Programme and to take action to ensure that the corporate management information system is kept up to date so that it can be used as an effective management tool.**[40]

40. The United Nations Fund for International Partnerships (UNFIP) completed five funding rounds (tranches) as well as a number of small emergency projects during the biennium 1998-1999. As at 31 December 1999, the United Nations Foundation had allocated a total of $252 million for projects and UNFIP had reported disbursements by implementing partners totalling $23.8 million. The Board noted some delays in the submission of quarterly utilization reports on project expenditures, which are required to be submitted within 30 days after the end of the quarter. As a result, expenditure was understated by some $2.15 million and advances outstanding from implementing partners were overstated by the same amount. The duration of projects was one of the factors considered when projects are approved for implementation. Of the 14 projects programmed to be completed for the biennium 1998-1999, 1 had been completed, the duration of 6 was extended, and 2 projects had revised starting dates. Furthermore, the status of accomplishment of five of the projects could not be determined owing to the absence of progress reports and annual and final reports. **The Board recommended that UNFIP enforce the requirement that implementing partners submit quarterly utilization reports within the established deadlines and also closely monitor the submission of the report on the status of project accomplishments by implementing partners.**[41]

D. Integrated Management Information System

41. The Board reviewed the implementation of the Integrated Management Information System at the United Nations, ITC, UNDP, UNFPA and the United Nations Office for Project Services and noted that:

(a) At the United Nations, IMIS Release 3, covering accounting, financial and travel applications, had not yet been developed sufficiently to enable the consolidated financial statements to be prepared on the basis of a consolidated database and to provide an adequate audit trail between the IMIS-generated reports and the financial statements. Furthermore, the Administration had not yet implemented an important recommendation of the Board to provide detailed information about debtor/creditor identity. This had resulted in errors and inconsistencies in the financial records. Also, IMIS had no facility to transfer data into archives and, therefore, reports produced by IMIS that were intended to provide information on the current biennium continued to include data relating to previous bienniums. As a result, IMIS data will continue to accumulate and the operation of the system will increasingly slow down. **The Board recommended that the United Nations Administration, as a matter of priority, develop and implement a consolidated database to facilitate the preparation of financial statements and to reduce reliance on ad hoc reports; ensure that all adjustments that are made in the preparation of the financial statements are approved and supported by an audit trail; and develop an archiving facility for IMIS;**[42]

(b) At ITC, implementation of IMIS had to be deferred because the system did not meet the Centre's specific reporting requirements to report in Swiss francs and United States dollars. **The Board made recommendations to address the Centre's specific reporting requirements;**[43]

(c) Although UNDP planned for IMIS to go online on 1 January 1999, it was delayed until 1 April 1999. UNDP was able to start entering the majority of its expenditure data onto the system only in September 1999. The Board considered that the Programme's difficulty in implementing IMIS provided UNDP with clear lessons on the future introduction of new information technology systems;[44]

(d) Since UNFPA uses UNDP accounting and treasury services, it adopted the IMIS accounting system with effect from 1 January 1999 in line with the transfer of UNDP to the new system. UNFPA faced difficulties similar to those experienced by UNDP in introducing IMIS. Although UNDP planned for IMIS

to go online on 15 January 1999, it was delayed until April 1999. The majority of UNFPA expenditure data was entered onto the system only starting in October 1999;[45]

(e) Although the United Nations Office for Project Services planned for IMIS to go online on 1 January 1999, it was delayed until 1 April 1999. The Office was able to start entering the majority of its expenditure data onto the system only in June 1999.[46]

42. The Board considered that the delays in the implementation of IMIS had led to weaknesses in financial control in UNDP, UNFPA and the United Nations Office for Project Services during 1999. These problems had also delayed the Board's audits of those three organizations.

E. Consultants

43. The Board's review of the hiring of consultants revealed that:

(a) At UNU, 11 of the 21 special service agreements reviewed had been renewed or extended without the required performance evaluation. There were, therefore, no records to confirm that the contractors had provided a satisfactory service;[47]

(b) At UNEP, terms of reference for the engagement of consultants did not include performance indicators such as timeliness to assess or evaluate results. In addition, UNEP did not provide the United Nations Office at Nairobi with the information needed to maintain a central roster of consultants, which should be the basis for their selection;[48]

(c) At the United Nations Habitat and Human Settlements Foundation, in 12 of the 28 cases reviewed, consultants were not selected on a competitive basis, contrary to the requirement of the comprehensive guidelines for the use of consultants;[49]

(d) At UNITAR, the process of selecting and appointing Special Fellows lacked full transparency. Also, letters of appointment for Special Fellows did not address important factors such as contracted hours, copyright of written material, property title rights and other standard arrangements, which are generally included in contracts with consultants. Such letters did not always include a clear description of the nature of the work to be performed, and UNITAR had granted annual and sick leave to Fellows, contrary to the terms and conditions set out in the letters of appointment.[50]

44. **The Board made recommendations to strengthen the recruitment and management of consultants and Fellows.**

F. Internal audit

45. The Board reviewed internal audit procedures in the United Nations, UNICEF and UNDP and found that there was room for improvement in the maintenance of audit working papers, in documenting internal control systems and in reviewing the work contracted out to audit firms. For example:

(a) In the Office of Internal Oversight Services, a review of the working paper files of a number of audit assignments undertaken in 1998 disclosed that most of the working papers were not properly organized (indexed or cross-referenced) while some were kept loosely and were exposed to possible loss; furthermore, the Audit Management and Consulting Division had not documented its evaluation of the United Nations internal control system. Since the completion of the Board's audit, the Office has established a formal information technology task force to review its information technology requirements on an office-wide basis and to address the Audit Management and Consulting Division's requirements for automating working paper preparation;

(b) At UNICEF, the working papers of the Office of Internal Audit were not indexed and cross-referenced to provide the audit trail necessary to facilitate review, and there was no evidence of a supervisory review of the working papers;

(c) At UNDP, the Office of Audit and Performance Review did not maintain standing data on the organization's systems of control. Furthermore, the Office did not have an audit manual setting out internal audit standards as recommended by the Institute of Internal Auditors. The Office contracted out its audits of country offices in the Africa, Asia and Pacific, Arab States and Latin America and Caribbean regions to four private audit firms. Although it required the audit contractors to conduct thorough reviews of their own working papers and to coordinate and control the quality of their services, the Board noted instances of poor quality audit work from the contractors.

46. The Board was pleased to note, however, that:

(a) The Audit Management and Consulting Division of the Office of Internal Oversight Services had established a sound and effective system of resource planning, taking account of risks and other parameters to guide its audit work;

(b) The Office of Internal Audit of UNICEF covered 36 field offices in 1998 and 38 field offices in 1999, exceeding its annual planned coverage of 28 field offices. The Office of Internal Audit had pioneered and adopted the internal control integrated framework approach and had promoted its use as a tool for internal control self-assessment at UNICEF;

(c) The Office of Audit and Programme Review of UNDP had adopted a strategy to conduct compliance audits of UNDP country offices every two years and management audits of UNDP units and functions every seven to eight years. To complete this work, the Office split the work between its own staff and private sector audit firms. The Office had also begun the process of implementing and monitoring the new accountability framework adopted by the Executive Board of UNDP by using control self-assessment.

47. **The Board made recommendations to improve the functioning of internal audits, to increase the training of internal audit staff and to establish better internal audit documentation and guidance.**[51]

G. Non-expendable property

48. UNRWA was unable to physically locate some 500 items of non-expendable property on its inventory list. Also, the inventory list had not been updated since 1996, and it showed incorrect locations of non-expendable property items. **The Board made recommendations to improve the management and control of non-expendable property items.**[52]

49. At UNHCR, MINDER, a computerized asset management system, was not able to capture accurate and complete non-expendable property databases and had failed to provide support to the effective tracking and decentralized management of UNHCR assets. UNHCR discontinued MINDER as at 31 December 1999. It was replaced by a new asset management system called Asset Trak, which was programmed to replace MINDER on 1 January 2000 but which had not yet been fully implemented at the time of the Board's audit because of resource constraints. **The Board made recommendations to address the implementation of the Asset Trak system and the recording of non-expendable property.**[53]

H. International Civil Service Commission

50. In general, the Board was pleased to note the progress made by the ICSC secretariat in implementing the recommendations of the Board. The Board looks forward to further progress on the development of a total compensation methodology, the results of the quinquennial study of grade equivalencies, the results of the ICSC review of the effects of regression analysis techniques, the development of a framework for human resources management, the whole scale review of the pay and benefits system of the United Nations and the results of the review of the ICSC secretariat's data-processing systems.[54]

I. Other issues

51. At the International Criminal Tribunal for Rwanda, there had been 7 trials and sentences, 1 trial in progress and 30 pre-trial proceedings as at April 2000, some four years after the commencement of its operations. In 17 cases, although the accused were transferred to the Tribunal's detention facility in 1996 and 1997 and their initial appearance took place before June 1998, their trials had not yet begun by April 2000. There were also instances in which the absence of trial chamber judges resulted in a delay in the hearing of cases, and in one case the lack of a quorum led to the release of an accused person, in November 1999, who had been held more than three months without an initial appearance. In order to speed up procedures, the Tribunal amended its rules of procedure and evidence in June 1999, allowing decisions to be taken by only one judge and also on the basis of written briefs. Also, the time limit for the defence to bring preliminary motions following an amendment of indictment and disclosure of evidence by the Prosecutor was reduced from 60 to 30 days.[55]

52. At the International Tribunal for the Former Yugoslavia, as at 31 December 1999, after six years of operation and expenditures of $225 million, the Tribunal had convicted six accused, acquitted one and released seven. The Tribunal did not use its three courtrooms for 58 per cent of the available 1,614

sessions between July 1998 and August 1999, and between 1997 and 1999, defence expenditures increased by 364 per cent, from $3.3 million to $12 million, while prosecution costs increased by 100 per cent, from $12.5 million to $25 million. **The Board made recommendations to improve the use of the courtroom facilities and to limit defence costs.**[56]

53. The costs of relocating the United Nations Office for Project Services headquarters considerably exceeded the budget. The first cost estimate, in June 1998, was $7.3 million, but by June 1999 it had increased to $12.1 million. By the end of June 2000 the cost of relocation had increased to $16.8 million, more than 130 per cent above the original estimate. The Office considered that the increases were justified, as they represented the costs of additional goods or services which became necessary as the project unfolded and its complexity became clearer. The Office's contract with the construction manager required it to pay the firm a management fee of 9.25 per cent of the total construction costs. Such an arrangement reduced the incentive for the managing consultants to control costs, as the contractor stood to make more money from higher overall expenditure. The Board was concerned that the contract modalities adopted by the Office may have contributed to the cost overruns, particularly in linking the consultant's remuneration to final costs and the lack of penalties for late delivery. **The Board recommended that, in future, the Office avoid the proportional remuneration of lead contractors as a contract mechanism and include penalty clauses for late delivery.**[57]

54. Governments subjected two organizations to the payment of taxes and customs duties. With respect to the United Nations Joint Staff Pension Fund, some Member States have consistently refused to recognize the tax-exempt status of the Fund's investments under the Convention on the Privileges and Immunities of the United Nations, and therefore have decided not to refund to the Fund the amounts withheld by them. As a result, the foreign tax account receivable balance of $17.5 million as at 31 December 1997 had increased to $22.4 million as at 31 December 1999, an increase of 22 per cent. Similarly, at UNRWA, two Governments subjected the Agency to direct taxes and customs duties totalling $24.58 million, contrary to the Convention. In spite of the serious efforts of the Administration, UNRWA was able to recover only $0.86 million out of the total, leaving a balance of $23.72 million outstanding against the two Governments as at March 2000. **The Board recommended that the administrations strengthen their efforts to recover the outstanding tax reimbursements from the concerned Governments and make further efforts to persuade the Governments to accept the tax-exempt status of the respective organizations.**[58]

J. Cases of fraud and presumptive fraud

55. The Board was provided with information on some 71 cases of fraud or presumptive fraud involving a total of $4,230,687 that became known to eight organizations during 1998-1999. Of that amount, approximately $945,859 has been recovered; those cases involved both staff members and non-members of the staff. Disciplinary action in the form of summary dismissal was taken against some of the staff members, and other cases are still under investigation.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor-General
of the United Kingdom of Great Britain
and Northern Ireland

Osei Tutu **Prempeh***
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 August 2000

* The term of office of the Auditor-General of Ghana expired on 30 June 2000 prior to the signature of this summary. The Auditor-General, however, has expressed agreement with the contents of the summary.

Notes

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5A* (A/55/5/Add.1), chap. II, para. 21; ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. II, para. 26; ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. II, paras. 17-21.

[2] Ibid., *Supplement No. 5* (A/55/5), vol. IV, chap. II, para. 16.

[3] Ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 23 and 24.

[4] Ibid., *Supplement No. 5B* (A/55/5/Add.2), chap. II, paras. 15-20.

[5] Ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. II, paras. 23 and 24.

[6] Ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 12-15.

[7] Ibid., *Supplement No. 5* (A/55/5), vol. I, chap. II, para. 72.

[8] Ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, paras. 24-28.

[9] Ibid., *Supplement No. 5E* (A/55/5/Add.5), chap. II, paras. 42 and 43.

[10] Ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. II, paras. 18-22.

[11] Ibid., *Supplement No. 5J* (A/55/5/Add.10), chap. II, paras. 16 and 18.

[12] Ibid., *Supplement No. 5D* (A/55/5/Add. 4), chap. II, paras. 17 and 18.

[13] Ibid., *Supplement No. 5* (A/55/5), vol. IV, chap. II, para.17.

[14] Ibid., *Supplement No. 5H* (A/55/5/Add.8), chap. II, paras. 15-17.

[15] Ibid., *Supplement No. 5* (A/55/5) vol. I, chap. II, paras. 14 and 16.

[16] Ibid., *Supplement No. 5B* (A/55/5/Add.2), chap. II, para. 17.

[17] Ibid., paras. 23-26.

[18] Ibid., *Supplement No. 5E* (A/55/5/Add.5), chap. II, paras. 28-32.

[19] Ibid., *Supplement No. 5* (A/55/5), vol. I, chap. II, paras. 29-32.

[20] Ibid., paras. 66-68.

[21] Ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. II, paras. 28 and 29.

[22] Ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 46-51.

[23] Ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, para. 37.

[24] Ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. II, paras. 25 and 26.

[25] Ibid., *Supplement No. 5* (A/55/5), vol. I, chap. II, paras. 301 and 302.

[26] Ibid., *Supplement No. 9* (A/55/9), annex III, paras. 30-33 and 39-42.

[27] Ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. II, paras. 63, 64, 70 and 79.

[28] Ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, paras. 91-94, 96 and 97.

[29] Ibid., *Supplement No. 5K* (A/55/5/Add.11), chap. II, paras. 21-24, 34, 35 and 40-43.

[30] Ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. II, paras. 51, 54 and 55.

[31] Ibid., *Supplement No. 5* (A/55/5), vol. IV, chap. II, paras. 28 and 31.

[32] Ibid., vol. I, chap. II, paras. 188, 197, 198, 204, 209, 212, 219-221 and 223.

[33] Ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 39-41.

[34] Ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, paras. 139, 140, 148 and 149.

[35] Ibid., *Supplement No. 5F* (A/55/5/Add.6), chap. II, paras. 21-25.

[36] Ibid., *Supplement No. 5B* (A/55/5/Add.2), chap. II, paras. 35 and 36.

[37] Ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. II, paras. 41, 46 and 51.

[38] Ibid., *Supplement No. 5H* (A/55/5/Add.8), chap. II, paras. 20-22.

[39] Ibid., *Supplement No. 5J* (A/55/5/Add.10), chap. II, summary, paras. 45 and 47.

[40] Ibid., *Supplement No. 5* (A/55/5), vol. III, chap. II, paras. 26, 28, 29, 36, 37, 58 and 63.

[41] Ibid., vol. I, chap. II, paras. 35, 38-41, 48 and 49.

[42] Ibid., paras. 99-101, 112 and 113.

[43] Ibid., vol. III, chap. II, paras. 22 and 23.

[44] Ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, paras. 32 and 33.

[45] Ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. II, paras. 30 and 31.

[46] Ibid., *Supplement No. 5J* (A/55/5/Add.10), chap. II, paras. 22 and 23.

[47] Ibid., *Supplement No. 5* (A/55/5), vol. IV, para. 21.

[48] Ibid., *Supplement No. 5F* (A/55/5/Add.6), chap. II, paras. 27, 28, 31 and 32.

[49] Ibid., *Supplement No. 5H* (A/55/5/Add.8), chap. II, paras. 24-26.

[50] Ibid., *Supplement No. 5D* (A/55/5/Add.4), chap. II, paras. 42-46, 53 and 54.

[51] Ibid., *Supplement No. 5* (A/55/5), vol. I, chap. II, paras. 244, 245 and 247-249; ibid., *Supplement No. 5B* (A/55/5/Add.2), chap. II, paras. 47, 48 and 50-53; and ibid., *Supplement No. 5A* (A/55/5/Add.1), chap. II, paras. 158, 187-194 and 199.

[52] Ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 52-55.

[53] Ibid., *Supplement No. 5E* (A/55/5/Add.5), chap. II, paras. 57-60.

[54] Ibid., *Supplement No. 5* (A/55/5), vol. I, chap. II, para. 181.

[55] Ibid., *Supplement No. 5K* (A/55/5/Add.11), chap. II, paras. 44-48.

[56] Ibid., *Supplement No. 5L* (A/55/5/Add.12), chap. II, paras. 21-27 and 33-38.

[57] Ibid., *Supplement No. 5J* (A/55/5/Add.10), chap. II, paras. 77 and 83-85.

[58] Ibid., *Supplement No. 9* (A/55/9), annex III, paras. 20-24; ibid., *Supplement No. 5C* (A/55/5/Add.3), chap. II, paras. 42 and 43.

Annex I

List of organizations reported on for the financial period ended 31 December 1999

United Nations[a]

International Trade Centre UNCTAD/WTO[b]

United Nations University[c]

United Nations Development Programme[d]

United Nations Children's Fund[e]

United Nations Relief and Works Agency for Palestine Refugees in the Near East

United Nations Institute for Training and Research[g]

Voluntary funds administered by the United Nations High Commissioner for Refugees[h]

Fund of the United Nations Environment Programme[i]

United Nations Population Fund[j]

United Nations Habitat and Human Settlements Foundation (including the United Nations Conference on Human Settlements (Habitat II))[k]

Fund of the United Nations International Drug Control Programme[l]

United Nations Office for Project Services[m]

International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994[n]

International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991[o]

The Board also examined the accounts of the United Nations Joint Staff Pension Fund, and the audit report thereon will be included in the report of the United Nations Joint Staff Pension Board.[p]

Notes

[a] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/55/5), vol. I.

[b] Ibid., *Supplement No. 5* (A/55/5), vol. III.

[c] Ibid., *Supplement No. 5* (A/55/5), vol. IV.

[d] Ibid., *Supplement No. 5A* (A/55/5/Add.1).

[e] Ibid., *Supplement No. 5B* (A/55/5/Add.2).

[f] Ibid., *Supplement No. 5C* (A/55/5/Add.3).

[g] Ibid., *Supplement No. 5D* (A/55/5/Add.4).

[h] Ibid., *Supplement No. 5E* (A/55/5/Add.5).

[i] Ibid., *Supplement No. 5F* (A/55/5/Add.6).

[j] Ibid., *Supplement No. 5G* (A/55/5/Add.7).

[k] Ibid., *Supplement No. 5H* (A/55/5/Add.8).

[l] Ibid., *Supplement No. 5I* (A/55/5/Add.9).

[m] Ibid., *Supplement No. 5J* (A/55/5/Add.10).

[n] Ibid., *Supplement No. 5K* (A/55/5/Add.11).

[o] Ibid., *Supplement No. 5L* (A/55/5/Add.12).

[p] Ibid., *Supplement No. 9* (A/55/9).

Annex II

Status of implementation of recommendations for the period 31 December 1997

	Number of recommendations	*Completed*	*In progress*	*Not implemented*
1. United Nations	25	17	6	2
2. International Trade Centre UNCTAD/WTO	10	4	5	1
3. United Nations University	6	6	0	0
4. United Nations Development Programme	21	13	7	1
5. United Nations Children's Fund	14	14	0	0
6. United Nations Relief and Works Agency for Palestine Refugees in the Near East	13	7	5	1
7. United Nations Institute for Training and Research	6	5	0	1
8. Office of the United Nations High Commissioner for Refugees[a]	6	0	6	0
9. United Nations Environment Programme	8	3	3	2
10. United Nations Population Fund	17	13	3	1
11. United Nations Habitat and Human Settlements Foundation	8	7	0	1
12. United Nations International Drug Control Programme	14	11	3	0
13. United Nations Office for Project Services	10	9	1	0
14. United Nations Joint Staff Pension Fund	8	6	2	0
15. International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994	0	0	0	0
16. International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991	1	0	1	0
	167	**115**	**42**	**10**

[a] For UNHCR the previous financial period was 31 December 1998.